MeF Specifications for Corporate Income Tax Returns

Tax Year 2015

Draft Version 1.2
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Montana Department of
REVENUE

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INTRODUCTION

The material in this publication will provide software developers the necessary information for capturing and formatting Montana tax data required to submit complete Montana Corporation Income Tax returns.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return.

Program Overview

Partnering with the IRS, the Montana Department of Revenue began accepting electronic Corporate Tax returns starting in December 2008. Returns will be prepared and submitted using the Modernized E~File (MeF) system. Montana will be accepting both Fed/State and State-Only returns from authorized E~File providers.

All software developers are required to participate in acceptance testing prior to sending production returns. Prior to testing all software developers should complete the Montana MeF Vendor Registration. This registration form provides the department with primary contact information and software limitations for vendors wanting to participate in the Montana MeF CIT program.

Once a software vendor has passed Montana testing, production returns will be accepted for that vendor. Production returns will have acknowledgements created and transmitted back to the vendor through the IRS.

Contact Information

There are many different people at the department working on the Modernized E~File program. Therefore, we recommend that all questions be submitted to the primary contact listed below. Also, questions in the form of an e-mail are preferred because they can be forwarded to the person best suited to answer the question.

Contact Information:
    Rebecca Smith
    Montana Department of Revenue
    Phone (406) 444-5873
    Fax (406) 444-1505
    DORMef@mt.gov

Online Resources

State of Montana   http://mt.gov/

MT Department of Revenue   http://revenue.mt.gov/

Internal Revenue Service   http://www.irs.gov/

Federation of Tax Administrators   http://www.taxadmin.org/

TIGERS   http://www.statemef.com/

MeF Participation and Acceptance

The Montana Department of Revenue will partner with all IRS approved software vendors in the development of a Modernized E~File program for Montana Corporation Income Tax. Prior to development, software vendors should complete the Modernized E~File (MeF) Software Vendor registration form. This registration form is usually sent to the NACTP for distribution and can also be found on our website, revenue.mt.gov.

Montana will make available schemas for our base forms (CIT) and a large number of supporting schedules and credit forms. At this time we do not have any requirements or mandates on what software vendors must support. However, we do encourage software vendors to support as many forms as possible to create a tax return that is as complete and accurate as possible.

ATS Testing

Montana requires all software developers and transmitters to test with the MT Department of Revenue. Montana will start ATS testing of current year returns when the IRS starts this process. Prior year returns could also be tested if requested by a software vendor.

The Montana Department of Revenue ATS package may include up to 12 test returns. These tests will be criteria based. These scenarios will include a list of what lines are to be tested. The values sent will be determined by the software vendor. We strongly encourage all software vendors to test as many fields as possible. Software developers must send all tests that are supported at least once to successfully pass ATS. Please include all tests returns each time tests are submitted.

Once ATS test cases have been submitted to the IRS, please send the state submission ID's to DORMeF@mt.gov by completing the vendor portion of the Excel spreadsheet used for a compares document. This document can be found at revenue.mt.gov/home/online_services/Software_Developers.aspx - Tax Year 2015 MeF Testing Compares. Complete the columns marked in blue. Please use one form per tax form type. Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process.

A PDF copy of each test case will also need to be submitted. We will use this PDF copy to compare the MeF data received to the actual return submitted. Any differences will be identified in the compares document. If the ATS test cases need to be corrected, please make the corrections indicated in the compares document and resubmit all the tests cases.

Once returns have been successfully received from the IRS they will be added to the queue for review. In most cases ATS test cases will be reviewed in the order they are received. After the tests have been reviewed a compares document will be sent by email to the software vendor.

A preliminary test packet will be made available to software vendors **Thursday October 15th, 2015**. The IRS will make available Fed/State testing **November 3rd, 2015**. At this time the Montana Department of Revenue should be able to accept ATS test returns.

Tax preparers are not required to test with the Montana Department of Revenue.

Additional Form/Line Requirements

In Tax Year 2014, we began including additional form/line requirements the Montana Department of Revenue would like applied. This is an attempt by our department to reduce the overall number of processing errors created during MeF return processing. The information intended to provide additional clarification on what our expectations are for certain lines. Successful implementation of this information will result in returns that are more accurate, compliant and faster to process. Additional benefits include reduced frustration and workload for the taxpayer, preparer and software vendor when complying with our requests for additional information.

Software Vendor Expectations

The Montana Department of Revenue is pleased to work with any software companies interested in developing E~Filing of Montana returns. Our department has expectations for the developers supporting the various Montana MeF returns. These expectations are listed below.

- ☑ Complete the vendor registration form for all the tax types that will be supported.

- ☑ Comply with all the federal and state requirements per the specification documents.

- ☑ Provide complete and accurate tax returns for the taxpayers of Montana.

- ☑ Participate and successfully complete ATS testing with the Department of Revenue.

- ☑ Submit well-formed XML information to the department during both ATS testing and production.

- ☑ Provide and perform schema validation on all returns submitted to the Department during both ATS testing and production.

- ☑ Be responsive to department requests for correction of software issues during both ATS testing and production.

- ☑ Provide timely software updates to the preparer community.

- ☑ Comply with all business rules listed

- ☑ Notify the Montana Department of Revenue if any issues arise that might delay the submission and processing of returns.

Only submit production returns after your software has successfully completed ATS testing and approval has been received by the Montana Department of Revenue.

Forms and Attachments

The Montana Department of Revenue will offer E~Filing of the following forms, schedules and credits:

- Form CIT — Corporation Income Tax Return
- Schedule K — Apportionment Factors for Multi-State Taxpayers
- Schedule C — Tax Credits
- Schedule M — Affiliated Entities
- Worksheet CIT-UT — Underpayment of Estimated Tax Worksheet
- Worksheet CIT-UT — Annualized Income Worksheet
- Form AEPC — Alternative Energy Production Credit
- Form AFCR — Alternative Fuel Credit
- Form BBSC — Biodiesel Blending and Storage Credit
- Form CC — College Contribution Credit
- Form DCAC — Dependent Care Assistance Credit
- Form ENRG-A — Geothermal System Credit
- ~~Form FPC~~ — ~~Film Production Credit~~
- ~~Form FPC-PP Schedule I~~ — ~~Employment Production Credit~~
- ~~Form FPC-PP Schedule II~~ — ~~Qualified Expenditures~~
- Form HI — Health Insurance for Uninsured Montanans Credit
- Schedule K Combined — Apportionment Factors for Combined Filers
- ~~Form OSC~~ — ~~Oil Seed Crushing facilities Credit~~
- Form QEC — Qualified Endowment Credit
- Form RCYL — Recycling Credit
- Form RSCH — Increase R & D Activities Credit
- Schedule WE — Water's Edge Schedule
- Form ~~T~~ELC — ~~Temporary~~ Emergency Lodging Credit
- Form MineCred — Mineral & Coal Credit
- Form IUFC — Infrastructure User Fee Credit

The Montana Department of Revenue will accept attachments of the following items:

- Amended Return Reason
- Description of Montana Activities
- Taxes Based on Income – MT
- Income/Loss of Foreign Subsidiaries
- Income/Loss of Unconsolidated Unitary Subsidiaries
- Income/Loss of Corporations Incorporated in Tax Haven Countries
- Other Additions
- NonBusiness Income
- Income/Loss Nonunitary Subsidiaries
- Income/Loss of 80/20 Companies
- Other Reductions
- Income Allocated to Montana
- Net Operating Loss
- All Other Payments
- Previously Issued Refunds
- Miscellaneous Statements

ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN

PURPOSE OF MONTANA ACKNOWLEDGMENT

The Montana acknowledgment is designed to inform transmitters that the Montana return data has been received from the IRS. In the event a return contains schema validation errors those errors will be included in the acknowledgment. These errors will need to be corrected before the return can be resubmitted.

DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM

Under normal processing conditions, the State of Montana will transmit the acknowledgment file with in ten minutes of receiving the return from the Internal Revenue Service.

ACKNOWLEDGMENT RESOLUTION PROCESS

We intend to acknowledge E~Filed returns throughout the day, every day. If you have not received your Montana acknowledgements please contact us following the process below. Email is the preferred method of contact.

When to contact MT DOR regarding non-receipt of a Montana acknowledgment record.

1.   Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.

2.   IRS Acknowledgment Records were received more than four (4) working days ago and no Montana Acknowledgment records have been received for the same tax returns.

3.   A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

WHO TO CONTACT

If you do not get a Montana Acknowledgment Record, contact Rebecca Smith at (406) 444-5873 or DORMeF@mt.gov. Have the following information available when making the call.

> Electronic Transmitter Identification Number (ETIN)
> Transmission Date
> Date of IRS Acknowledgment Record
> Contact Name and Phone Number, Fax number or e-mail address
> State Submission ID for the return in question

Based on your information, the Montana Department of Revenue will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

Return Types Accepted

- Fed/State – A original Federal return submitted with Montana return
- State-Only – A Montana return submitted without an original Federal return
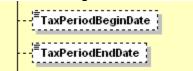
Submission Manifest

The following values should be used in the state submission manifest.

Element Name	Form CIT
GovernmentCode	MTST
StateSubmissionType	CIT
SubmissionCatagory	CORP

Return Header State

The following items from the ReturnHeaderState are required for Montana returns.

Financial Transactions

The Montana Department of Revenue offers both Direct Deposit of refunds as well as Direct Debit payments for taxes due. The limitations to our Direct Debit and Direct Deposit programs are as follows.

Direct Deposit
- Refunds can only be deposited into one (1) bank account. The financial transaction schema has been modified to only allow one bank account for a direct deposit.
- Direct deposit must be for the entire amount of the refund. Montana does not allow for partial direct deposit of refunds.

Direct Debit
- Only one tax due payment is allowed for a single return. The financial transaction schema has been modified to meet this expectation.
- The amount of the direct debit payment must be equal to the tax due. Montana does not allow for partial direct debit of taxes due.
- The RequestedPaymentDate element in the Financial Transaction schema is required to be completed for all Direct Debit payments.

IAT Transactions
- Montana will not process a Direct Deposit of a refund if the IAT choice is IsIATTransaction. Any refund return submitted with the choice shown above will be processed similar to a return requesting a paper check. Issuing a paper check will add additional time to the refund process.

- Any refund return with the IAT choice of NotIATTransaction will be processed as a Direct Deposit.
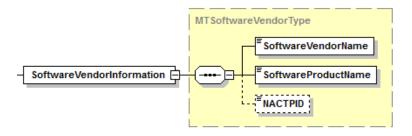
Direct Deposit refund returns that are ACH returned for various reasons will be reissued as a paper check. We are not able to correct bank routing and account number information and reissue Direct Deposits.

We would like vendors to encourage e-paying through Taxpayer Access Point (TAP) at https://tap.dor.mt.gov if a customer does not choose the direct debit option when e-filing their return. Through TAP, they can pay by credit card, debit card, or e-check. They can also schedule future payments and view their payment history. More information can be found at www.revenue.mt.gov/online_services.

Software Vendor Information Element

In TY2013 we added an element called SoftwareVendorInfomation (shown below). We have added this element to make it easier for department staff to identify which software vendor and/or product was used to create and submit a MeF return. This new element is the first element in the state return. This information is only in the MeF information and is not on the paper form itself. This is a required element where two of the three child elements are required.

For the required element SoftwareVendorName we would expect to see the name of the software firm. The SoftwareProductName element is required and should be populated with the name of the product being used to complete the return. The NACTPID element is optional, however it is strongly suggested this element be populated with the ID number assigned by the NACTP.

Binary Attachment Information

Please make sure the file name is representative of the information in the binary attachment.

WHAT HAS CHANGED FOR TY2015

The Financial Transaction portion of the schema has been changed to reflect the department's abilities to process certain transactions. We can only Direct Deposit a refund into one account. Refunds cannot be split. Estimated payments cannot be submitted using the financial transaction schema. Direct Debit payments must be for the entire amount of tax due.

Montana Form CIT
Multiple changes from BooleanType to MTYesNoType
Ref #280   4e   LimitedCombinations Element name change: LimitedCombination
Ref #740-770   Deleted elements from ReturnDataCIT / OfficerDateSign, OfficerPrintName, OfficerTitle, OfficerPhone - data for these form lines should come from BusinessReturnCIT / BusinessRepresentative elements

Montana Form CIT Schedule C Tax Credits
Ref #513   ~~15 Film Employment Production Credit current year earned~~ (Delete)
Ref #550   ~~17 Oilseed Crushing & Biodiesel Prod Credit current year earned~~ (Delete)
Ref #640   ~~20 Film Employment Production Credit Refund current year earned~~ (Delete)
Ref #650   ~~20 Film Employment Production Credit Refund total available~~ (Delete)
Ref #660   ~~20 Film Employment Production Credit Refund current year applied~~ (Delete)
Ref #663   ~~21 Film Qualified Expenditures Credit current year earned~~ (Delete)
Ref #666   ~~21 Film Qualified Expenditures Credit total available~~ (Delete)
Ref #669   ~~21 Film Qualified Expenditures Credit current year applied~~ (Delete)

Montana Form CIT Schedule M Affiliated Entities
Multiple changes from BooleanType to MTYesNoType
Ref #180   AEName   Max Length 45

Montana Form CIT Schedule K-Combined Apportionment Factors for Combined Files
Elements reorganized so MTSeparateEntityActivity can be unbounded

Montana Form FPC (Film Production Credit)
Form deleted

Montana Form FPC Schedule I (Film Production Credit)
Form deleted

Montana Form FPC Schedule II (Film Production Credit)
Form deleted

Mineral and Coal Exploration Incentive Credit (Form MINECRED)
Ref #550   7   Amount from Part III, Line 7   Corrected CamelCase

Montana Form OSC (Oilseed Crushing and Biodiesel/Biolubricant Production Credit)
Form deleted

Montana Form ~~T~~ELC (~~Temporary~~ Emergency Lodging Credit)
Form name change

Additional Form/Line Requirements

Form CIT
- Form should not be submitted prior to the tax year end date
- IRS Form 1120 is required with all Montana CIT returns
- NOL Schedule- Losses shall be carried back 3 years if the election is not made.
- NOL Schedule- Loss remaining after the carryback shall be carried forward to a maximum of 7 years.
- NOL Schedule- There shall be no carryback of a loss if the election is made.
- Line 5 Income Apportioned to Montana shall be equal to Line 4 When Schedule K is left blank.
- Line 5 Income Apportioned to Montana shall be equal to Line 4 multiplied by apportionment percentage from Schedule K.
- Line 7 Taxable Income before NOL shall be equal to the sum of Line 5 and Line 6 when the apportionment factor is <100% and the Schedule K is completed.
- Line 7 Taxable Income before NOL shall be equal to the sum of Line 4 and Line 6 when the apportionment factor is 100% or the Schedule K is left blank.
- If no Montana property, payroll and sales, enter 1 for the denominator Column A of the Schedule K for each property, payroll and sales.
- Alternative Tax Method checkbox of Line 10 Montana Tax Liability cannot be marked if Schedule K, Line 1 Column B and/or Schedule K Line 2 Column B have values.
- Line 13 shall be CIT Line 10 or Schedule C Line 30 if there is no value on Schedule C Line 23 or;
    - If there is a value on Schedule C Line 23, then use CIT Line 10 or Schedule C Line 10 minus Schedule C Line 29; whichever is less, plus the amount of Schedule C Line 23 minus Schedule C Line 29.
- Line 15 Carryover cannot be greater than the period credit

Schedule K
- Schedule K - A numerator of property, payroll and sales cannot be greater than its denominator of property, payroll and sales.
- Schedule K- When each property, payroll and sales numerator and denominator has a positive value, the property, payroll and sales factors shall be equal to each numerator divided by each denominator. (when numerators are less than denominators)

Montana Form CIT
Corporate Income Tax Return

Tax Return Information

Ref #	Line #	Description	Type	ElementName	Rule
10		Software vendor name	StringType	SoftwareVendorName	Software firm name
20		Software product name	StringType	SoftwareProductName	Software product name
30		NACTP ID	StringType	NACTPID	NACTP assigned software vendor id
100		Initial Return checkbox	BooleanType	InitialRtn	Either TRUE or FALSE required
110		Final Return checkbox	BooleanType	FinalRtn	Either TRUE or FALSE required
120		Amended return checkbox	BooleanType	AmendRtn	Either TRUE or FALSE required
130		Refund return checkbox	BooleanType	RefundRtn	Either TRUE or FALSE required
150		Do not need forms next year	BooleanType	NoCITBookIt	Either TRUE or FALSE required
160		Federal Business Code/NAICS	StringType	FedBusinessCode	Maximum length of 6 numeric digits
170		State incorporated in	StateType	CorpStateIncorp	Enumerations list Max length is 2 characters
180		State incorporated in date	DateType	CorpDateIncorp	Format YYYY-MM-DD
190		Date qualified in Montana	DateType	CorpDateMTQual	Format YYYY-MM-DD
195		MT Secretary of State ID	StringType	CorpSecretaryOfState	Max length is 7

Part I – Filing Method

Ref #	Line #	Description	Type	ElementName	Rule
200	1	Exempt from tax under 86-272	BooleanType	ExemptPL86272	Either TRUE or FALSE required
210	2	Member of consolidated group for fed purposes	**MTYesNoType**	MemberConGroupFedPurpose	Either TRUE or FALSE required
220	3	Filing a combined return for MT purposes	**MTYesNoType**	CombinedMTReturn	Either TRUE or FALSE required
230	3	Number of entities with MT activity	IntegerNNType	NumberEntitiesMTActivity	Non-negative digits Complete if "Yes" for question 3
240	4a	Separate company checkbox	BooleanType	SeparateCompany	Either TRUE or FALSE required
250	4b	Separate accounting checkbox	BooleanType	SeparateAccounting	Either TRUE or FALSE required
260	4c	Worldwide combination checkbox	BooleanType	WorldWideCombination	Either TRUE or FALSE required
270	4d	Domestic combination checkbox	BooleanType	DomesticCombination	Either TRUE or FALSE required
280	4e	Limited combination checkbox	BooleanType	**LimitedCombination**	Either TRUE or FALSE required
290	4f	Water's edge checkbox	BooleanType	WatersEdge	Either TRUE or FALSE required
300	5a	Ultimate US parents name as reported	StringType	USParentName	Maximum length of 60 characters
310	5b	Ultimate US parents FEIN	EINType	USParentFEIN	Nine digit FEIN

Part II – Amended Return Only (mark all that apply)

Ref #	Line #	Description	Type	ElementName	Rule
320	a	Federal Revenue Agent Report checkbox	BooleanType	FedRevAgentRpt	Either TRUE or FALSE required
330	b	NOL carryback/forward list year(s) of loss	YearType	NOLCarry	YYYY
340	b	NOL carryback/forward checkbox	BooleanType	YearOfLoss	Either TRUE or FALSE required
350	c	Apportionment factor changes	BooleanType	ApporFactorChange	Either TRUE or FALSE required
360	d	Amended federal tax return (Form 1120X)	BooleanType	AmendFedTaxRtn	Either TRUE or FALSE required
370	e	Application/change in tax credit – list type	StringType	AppChangeTaxCrd	Maximum length of 25 characters
380	e	Application/change in tax credit checkbox	BooleanType	TypeOfCreditClaimed	Either TRUE or FALSE required
390	f	Other	BooleanType	AmendOther	Either TRUE or FALSE required

Part III – General Questions (All questions must be answered)

Ref #	Line #	Description	Type	ElementName	Rule
400	a	Describe nature and location of MT activities	StringType	NatureLocMT	Maximum length of 500 characters
410	b	Is this first Montana return	**MTYesNoType**	CorpFirstMTRtn	Either TRUE or FALSE required
420	b	Predecessor's information FEIN	EINType	PrevCorpName	Nine digit FEIN
430	b	Predecessor's information name	String50Type	PrevCorpFEIN	Maximum length of 50 characters

Ref #	Line #	Description	Type	ElementName	Rule
440	c	Is this your corporations final return	**MTYesNoType**	CorpFinalMTRtn	Either TRUE or FALSE required
450	c	If yes indicate why – withdrawn	BooleanType	Withdrawn	Either TRUE or FALSE required
460	c	If yes indicate why – dissolved	BooleanType	Dissolved	Either TRUE or FALSE required
470	c	If yes indicate why – merged	BooleanType	Merged	Either TRUE or FALSE required
480	c	If yes indicate why – reorganized	BooleanType	Reorganized	Either TRUE or FALSE required
490	c	Date of withdrawal, dissolution, merger, reorg	DateType	DateWithdrawDisReorgMerger	Format YYYY-MM-DD
500	c	Successor's name	String50Type	SuccessorsName	Maximum length of 50 characters
510	c	Successor's FEIN	EINType	SuccessorsFEIN	Nine digit FEIN
520	d	Has IRS issued notice of change/correction	**MTYesNoType**	IRSChangeNotice	Either TRUE or FALSE required
530	d	Indicate periods of change/correction	String50Type	IRSChangeNoticePeriod	Maximum length of 50 characters
540	e	Statute of limitation in force executed by IRS	**MTYesNoType**	IRSLimitationWaiver	Either TRUE or FALSE required
550	e	Taxable years and expiration dates of waivers	String50Type	IRSLimitationWaiverPeriod	Maximum length of 50 characters
560	f	has an amended fed return filed in last 5 years	**MTYesNoType**	FiveTaxPrdAmdRtn	Either TRUE or FALSE required
570	f	if yes, which years	String50Type	FiveTaxPrdAmdRtnPeriod	Maximum length of 50 characters
580	g	Did individual own 50% or more of voting stock	**MTYesNoType**	IndOwnVotStkCorp	Either TRUE or FALSE required
590	g	Name of individual	String50Type	IndName	Maximum length of 50 characters
600	g	Percent of ownership	RatioType	IndPercentOwn	6 total digits, 5 fractional digits Round to four decimal places Cannot be more than 100% = 1.00
610	h	Did PTR, CLT, Fid own 50% or more of stock	**MTYesNoType**	BusOwnVotStkCorp	Either TRUE or FALSE required
620	h	Name of PTR. CLT, Fid	String50Type	BusName	Maximum length of 50 characters
630	h	Percent of ownership	RatioType	BusPercentOwn	6 total digits, 5 fractional digits Round to four decimal places Cannot be more than 100% = 1.00
640	i	Own 50% of brother sister corporation	**MTYesNoType**	Own50VotStkBrotherSisterCorp	Either TRUE or FALSE required
650	j	Own 50% of stock in domestic corporation	**MTYesNoType**	CorpOwn50PcntVotStkDomCorp	Either TRUE or FALSE required
660	k	Own 50% of stock in foreign corporation	**MTYesNoType**	CorpOwn50PcntVotStkFrgCorp	Either TRUE or FALSE required
670	l	Owned by entity incorporated outside US	**MTYesNoType**	CorpWasOwn50ByCorpOutsideUS	Either TRUE or FALSE required
680	l	Foreign entity's name	String50Type	EntityName	Maximum length of 50 characters
690	l	Percent of ownership	RatioType	EntityPercentOwn	6 total digits, 5 fractional digits Round to four decimal places Cannot be more than 100% = 1.00

Part IV – Reporting of Special Transactions

Ref #	Line #	Description	Type	ElementName	Rule
700	a	Filed federal Form 8918	**MTYesNoType**	IRSFedFrm8918	Either TRUE or FALSE required
710	b	Filed federal Form 8824	**MTYesNoType**	IRSFedFrm8824	Either TRUE or FALSE required
720	c	Filed federal Form 8865	**MTYesNoType**	IRSFedFrm8865	Either TRUE or FALSE required
730	d	Filed federal Form 8886	**MTYesNoType**	IRSFedFrm8886	Either TRUE or FALSE required
735	e	Filed federal Schedule UTP	**MTYesNoType**	FiledFedSchUTP	Either TRUE or FALSE required

Corporation Officer Information

Ref #	Line #	Description	Type	ElementName	Rule
740		Date signed	DateType	ReturnHeaderState / BusinessRepresentative / SignatureDt	
750		Name of officer	String20Type	ReturnHeaderState / BusinessRepresentative / PersonName	
760		Title of Officer	PersonTitleType	ReturnHeaderState / BusinessRepresentative / PersonTitleTxt	
770		Telephone number of officer	PhoneNumberType	ReturnHeaderState / BusinessRepresentative / PhoneNum ReturnHeaderState / BusinessRepresentative / ForeignPhoneNum	
780		May DOR discuss return with preparer	BooleanType	DiscussPreparer	Either TRUE or FALSE required

Ref #	Line #	Description	Type	ElementName	Rule
Computation of Montana Taxable Income and Net Amount Due					
790	1	Taxable income reported on federal tax return	USAmountType	FedRtnTaxableIncome	Can contain up to 15 digits
Additions					
800	2a	State, local, foreign & franchise taxes based on income	USAmountType	StateLocalForeignTaxes	Can contain up to 15 digits
810	2b	Federal tax exempt interest	USAmountType	FedTaxExemptInterest	Can contain up to 15 digits
820	2c	Contributions used to compute qualified endowment credit	USAmountNNType	QualEndowmentCredit	Can contain up to 15 non-negative digits
830	2d	Income/Loss of foreign parent & foreign subs for worldwide combined filers	USAmountType	IncLossWwideCombFiler	Can contain up to 15 digits
840	2e	Income/Loss of unitary corps not included in federal consolidated return	USAmountType	IncLossUnitaryCorp	Can contain up to 15 digits
850	2f	Premiums used to calculate the Insure Montana Credit	USAmountNNType	PremToCalcInsureMTCredit	Can contain up to 15 non-negative digits
860	2g	Deemed dividends	USAmountNNType	DeemedDivWaterEdge	Can contain up to 15 non-negative digits
870	2h	Income/Loss of corps incorporated in tax havens-Waters Edge filers only	USAmountType	IncomeLossCorpTaxHaven	Can contain up to 15 digits
880	2i	Federal capital loss carry-over utilized on federal return	USAmountNNType	FedCapitalLossCarryOver	Can contain up to 15 non-negative digits
890	2j	All other additions	USAmountType	OtherAdditions	Can contain up to 15 digits
900	2	Total additions	USAmountType	TotalAdditions	Can contain up to 15 digits Add lines 2a through 2j
Reductions					
910	3a	IRC Section 243 dividend received deduction	USAmountNNType	IRC243Dividend	Can contain up to 15 non-negative digits
920	3b	Nonbusiness income	USAmountType	NonbusinessInc	Can contain up to 15 digits
930	3c	Montana recycling deduction	USAmountNNType	MTRecyclingDed	Can contain up to 15 non-negative digits
940	3d	Income/Loss of unitary corporations included in federal consolidated return	USAmountType	IncLossNonunitaryCorp	Can contain up to 15 digits
950	3e	Income/Loss of 80/20 companies-Water's Edge filers only	USAmountType	Incomeloss8020WE	Can contain up to 15 digits
960	3f	Capital Loss incurred in current year	USAmountNNType	CapitalLossCurrentYr	Can contain up to 15 non-negative digits
970	3g	All other reductions	USAmountType	OtherReductions	Can contain up to 15 digits
980	3	Total reductions	USAmountType	TotalReductions	Can contain up to 15 digits Add lines 3a through 3g
990	4	Adjusted Taxable Income	USAmountType	AdjustedTaxableInc	Can contain up to 15 digits Add lines 1 and 2, subtract line 3
1000	5	Income apportioned to Montana	USAmountType	IncApportionedMT	Can contain up to 15 digits
1010	5	Income apportioned to Montana percentage	LargeRatioType	IncApportionedMTPercent	22 total digits, 12 fractional digits Multiply line 4 and % entered on K1, Line 5 Round to at least 4 decimal places but not more than 6 decimal places
1020	6	Income allocated directly to Montana	USAmountType	IncAllocDirectlyMT	Can contain up to 15 digits
1030	7	Montana taxable income before net operating loss	USAmountType	MTTaxIncBeforeNetOperLoss	Can contain up to 15 digits Add lines 5 and 6 or add lines 4 and 6
1040	7	Forego the net operating loss carry-back provision	**MTYesNoType**	ForegoNetOperLossCarryBack	Either TRUE or FALSE required
1050	8	Montana net operating loss carried over to this period	USAmountNNType	MTNetOperLossCarryOvr	Can contain up to 15 non-negative digits
1060	9	Montana taxable income	USAmountType	MTTaxableInc	Can contain up to 15 digits Subtract line 8 from line 7
1070	10	Montana tax liability	USAmountNNType	MTTaxLiability	Can contain up to 15 non-negative digits Minimum amount is 50 Multiply Line 9 by 6.75% Water's Edge election: multiply line 9 by 7%
1080		Tax liability calculated using the Alternative Tax Method checkbox	BooleanType	TaxLiaCalcAltTaxMethod	Either TRUE or FALSE required
1085	11	Montana tax liability from Line 10	USAmountNNType	MTTaxLiabCarryOver	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	ElementName	Rule
					Equal to amount on line 10
Payments					
1090	12a	Current year overpayment	USAmountNNType	CurrentYearOverPayment	Can contain up to 15 non-negative digits
1100	12b	Tentative payment	USAmountNNType	TentativePymt	Can contain up to 15 non-negative digits
1110	12c	Quarterly estimated tax payments	USAmountNNType	QuarterlyEstTaxPymt	Can contain up to 15 non- negative digits
1120	12d	Montana mineral royalty tax withheld	USAmountNNType	MontanaMineralRoyaltyTaxWth	Can contain up to 15 non-negative digits
1130	12e	Montana tax withheld from pass-through entities	USAmountNNType	PassThruEntityTaxWithheld	Can contain up to 15 non-negative digits
1140	12f	All other payments	USAmountNNType	OtherPayments	Can contain up to 15 non-negative digits
1150	12f	All other payments description	String20Type	OtherPymtDescription	Maximum length of 20 characters
1160	12g	Previously issued refunds	USAmountNNType	PrevIssueRefunds	Can contain up to 15 non-negative digits
					Add lines 12a through 12f, subtract line 12g
1170	12	Total payments	USAmountNNType	TotalPymt	Can contain up to 15 non-negative digits
1180	13	Enter total credit from Schedule C	USAmountType	TotalCreditFromSchC	Can contain up to 15 digits
1190	14	Tax due or overpayment	USAmountType	TaxDueOrOvpymt	Can contain up to 15 digits
					Add lines 12 and 13, then subtract from line 11
1200	15	Amount to be applied to next years estimated tax	USAmountNNType	NextYearEstimatedPayment	Can contain up to 15 non-negative digits
1210	16	Net tax due or overpayment	USAmountType	NetTaxDueOrOvpymt	Can contain up to 15 digits
					Add lines 14 and 15
1220	17	Interest on tax paid after the due date	USAmountNNType	IntTaxAfterDueDate	Can contain up to 15 non-negative digits
1230	18	Estimated tax underpayment interest	USAmountNNType	EstTaxUnderpymtInt	Can contain up to 15 non-negative digits
1240		Using annualized income or adjusted seasonal income method checkbox	BooleanType	AnnualAdjIncMthd	Either TRUE or FALSE required
Penalty					
1250	19a	Late filing penalty	USAmountNNType	LateFilingPenalty	Can contain up to 15 non-negative digits
1260	19b	Late payment penalty	USAmountNNType	LatePymtPenalty	Can contain up to 15 non-negative digits
					Add lines 19a and 19b
1270	19	Total penalty	USAmountNNType	TotalPenalty	Can contain up to 15 non-negative digits
1280	20a	Total amount due	USAmountNNType	TaxDue	Can contain up to 15 non-negative digits
					If total of lines 16 through 19 is positive
1290	20b	Total refund	USAmountNNType	Refund	Can contain up to 15 non-negative digits
					If total of lines 16 through 19 are negative

Montana Form CIT Schedule K
Apportionment Factors for Multistate Partnerships

Ref #	Line #	Description	Type	ElementName	Rule
Property Factor					
100	1a	Land everywhere	USAmountNNType	Land / EwhereApFactor	Can contain up to 15 non-negative digits
110	1a	Land Montana	USAmountNNType	Land / MTApFactor	Can contain up to 15 non-negative digits
120	1b	Buildings everywhere	USAmountNNType	Buildings / EwhereApFactor	Can contain up to 15 non-negative digits
130	1b	Buildings Montana	USAmountNNType	Buildings / MTApFactor	Can contain up to 15 non-negative digits
140	1c	Machinery everywhere	USAmountNNType	Machinery / EwhereApFactor	Can contain up to 15 non-negative digits
150	1c	Machinery Montana	USAmountNNType	Machinery / MTApFactor	Can contain up to 15 non-negative digits
160	1d	Equipment everywhere	USAmountNNType	Equipment / EwhereApFactor	Can contain up to 15 non-negative digits
170	1d	Equipment Montana	USAmountNNType	Equipment / MTApFactor	Can contain up to 15 non-negative digits
180	1e	Furniture & fixtures everywhere	USAmountNNType	FurnitureAndFixture / EwhereApFactor	Can contain up to 15 non-negative digits
190	1e	Furniture & fixtures Montana	USAmountNNType	FurnitureAndFixture / MTApFactor	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	ElementName	Rule
200	1f	Leases and leased property everywhere	USAmountNNType	LeasedProperty / EwhereApFactor	Can contain up to 15 non-negative digits
210	1f	Leases and leased property Montana	USAmountNNType	LeasedProperty / MTApFactor	Can contain up to 15 non-negative digits
220	1g	Inventories everywhere	USAmountNNType	Inventories / EwhereApFactor	Can contain up to 15 non-negative digits
230	1g	Inventories Montana	USAmountNNType	Inventories / MTApFactor	Can contain up to 15 non-negative digits
240	1h	Depletable assets everywhere	USAmountNNType	DepletableAssets / EwhereApFactor	Can contain up to 15 non-negative digits
250	1h	Depletable assets Montana	USAmountNNType	DepletableAssets / MTApFactor	Can contain up to 15 non-negative digits
260	1i	Supplies and other everywhere	USAmountNNType	Supplies / EwhereApFactor	Can contain up to 15 non-negative digits
270	1i	Supplies and other Montana	USAmountNNType	Supplies / MTApFactor	Can contain up to 15 non-negative digits
280	1j	Foreign subs property everywhere	USAmountNNType	PropertyForeignSub / EwhereApFactor	Can contain up to 15 non-negative digits
290	1j	Foreign subs property Montana	USAmountNNType	PropertyForeignSub / MTApFactor	Can contain up to 15 non-negative digits
300	1k	Unconsolidated subs property everywhere	USAmountNNType	PropertyUnconSubsidiary / EwhereApFactor	Can contain up to 15 non-negative digits
310	1k	Unconsolidated subs property Montana	USAmountNNType	PropertyUnconSubsidiary / MTApFactor	Can contain up to 15 non-negative digits
320	1l	Pass-through entities property everywhere	USAmountNNType	PropertyPassThru / EwhereApFactor	Can contain up to 15 non-negative digits
330	1l	Pass-through entities property Montana	USAmountNNType	PropertyPassThru / MTApFactor	Can contain up to 15 non-negative digits
340	1m	Multiply rents by 8 everywhere	USAmountNNType	MultiplyRentAmtBy8 / EwhereApFactor	Can contain up to 15 non-negative digits
350	1m	Multiply rents by 8 Montana	USAmountNNType	MultiplyRentAmtBy8 / MTApFactor	Can contain up to 15 non-negative digits
360		Total property value 1a-1m everywhere	USAmountNNType	TotalPropertyVal / EwhereApFactor	Can contain up to 15 non-negative digits Add lines 1a through 1m, column A
370		Total property value 1a-1m Montana	USAmountNNType	TotalPropertyVal / MTApFactor	Can contain up to 15 non-negative digits Add lines 1a through 1m, column A
380	1	Property Factor	LargeRatioType	PropertyFactor	22 total digits, 12 fractional digits Divide total in column B by total in column A, multiply by 100 Round to 4 decimal places

Payroll Factor

Ref #	Line #	Description	Type	ElementName	Rule
390	2a	Compensation of officers everywhere	USAmountNNType	OfficerCompensation / EwhereApFactor	Can contain up to 15 non-negative digits
400	2a	Compensation of officers Montana	USAmountNNType	OfficerCompensation / MTApFactor	Can contain up to 15 non-negative digits
410	2b	Salaries & wages everywhere	USAmountNNType	Wages / EwhereApFactor	Can contain up to 15 non-negative digits
420	2b	Salaries & wages Montana	USAmountNNType	Wages / MTApFactor	Can contain up to 15 non-negative digits
430	2c	Costs of goods sold everywhere	USAmountNNType	CostGoodsSold / EwhereApFactor	Can contain up to 15 non-negative digits
440	2c	Costs of goods sold Montana	USAmountNNType	CostGoodsSold / MTApFactor	Can contain up to 15 non-negative digits
450	2d	Other expenses & deductions everywhere	USAmountNNType	OtherDeduction / EwhereApFactor	Can contain up to 15 non-negative digits
460	2d	Other expenses & deductions Montana	USAmountNNType	OtherDeduction / MTApFactor	Can contain up to 15 non-negative digits
470	2e	Payroll of foreign subs everywhere	USAmountNNType	PayrollForeignSubsidiary / EwhereApFactor	Can contain up to 15 non-negative digits
480	2e	Payroll of foreign subs Montana	USAmountNNType	PayrollForeignSubsidiary / MTApFactor	Can contain up to 15 non-negative digits
490	2f	Payroll of unconsolidated subs everywhere	USAmountNNType	PayrollUnconSubsidiary / EwhereApFactor	Can contain up to 15 non-negative digits
500	2f	Payroll of unconsolidated subs Montana	USAmountNNType	PayrollUnconSubsidiary / MTApFactor	Can contain up to 15 non-negative digits
510	2g	Payroll of pass-through entities everywhere	USAmountNNType	PayrollPassThru / EwhereApFactor	Can contain up to 15 non-negative digits
520	2g	Payroll of pass-through entities Montana	USAmountNNType	PayrollPassThru / MTApFactor	Can contain up to 15 non-negative digits
530		Total payroll value 2a-2g everywhere	USAmountNNType	TotalPayrollValue / EwhereApFactor	Can contain up to 15 non-negative digits Add lines 2a through 2g, column A
540		Total payroll value 2a-2g Montana	USAmountNNType	TotalPayrollValue / MTApFactor	Can contain up to 15 non-negative digits Add lines 2a through 2g, column B
550	2	Payroll Factor	LargeRatioType	PayrollFactor	22 total digits, 12 fractional digits Round to four decimal places Divide total in column B by total in column A, multiply by 100

Sales (Gross Receipts) Factor

Ref #	Line #	Description	Type	ElementName	Rule
560	3a	Gross sales less	USAmountNNType	GrossSalesLessReturn	Can contain up to 15 non-negative digits
570	3b1	Shipped from outside Montana	USAmountNNType	ShipFromOutsideMT	Can contain up to 15 non-negative digits
580	3b2	Shipped from within Montana	USAmountNNType	ShipFromWithinMT	Can contain up to 15 non-negative digits
590	3c1	United States government	USAmountNNType	SalesShippedMTToGov	Can contain up to 15 non-negative digits
600	3c2	In state where taxpayer is not taxable	USAmountNNType	SalesShippedStPurchaser	Can contain up to 15 non-negative digits
610	3d	Sales of other than tangible personal property	USAmountNNType	SalesNotServiceIncome	Can contain up to 15 non-negative digits
620	3e	Net gains reported on Schedule D everywhere	USAmountNNType	NetGainSchD / EwhereApFactor	Can contain up to 15 non-negative digits
630	3e	Net gains reported on Schedule D Montana	USAmountNNType	NetGainSchD / MTApFactor	Can contain up to 15 non-negative digits
640	3f	Other gross receipts everywhere	USAmountNNType	OtherGrossReceipt / EwhereApFactor	Can contain up to 15 non-negative digits
650	3f	Other gross receipts Montana	USAmountNNType	OtherGrossReceipt / MTApFactor	Can contain up to 15 non-negative digits
660	3g	Sales/receipts of foreign subs everywhere	USAmountNNType	SalesInclForeignSubsidiary / EwhereApFactor	Can contain up to 15 non-negative digits
670	3g	Sales/receipts of foreign subs Montana	USAmountNNType	SalesInclForeignSubsidiary / MTApFactor	Can contain up to 15 non-negative digits
680	3h	Sales/rcpts of unconsolidated subs everywhere	USAmountNNType	SalesInclUnconSubsidiary / EwhereApFactor	Can contain up to 15 non-negative digits
690	3h	Sales/rcpts of unconsolidated subs Montana	USAmountNNType	SalesInclUnconSubsidiary / MTApFactor	Can contain up to 15 non-negative digits
700	3i	Sales/rcpts of pass-through entities everywhere	USAmountNNType	SalesInclPassThru / EWhereApFactor	Can contain up to 15 non-negative digits
710	3i	Sales/rcpts of pass-through entities Montana	USAmountNNType	SalesInclPassThru / MTApFactor	Can contain up to 15 non-negative digits
720	3j	Less all intercompany transactions everywhere	USAmountType	AllInterCompTransaction / EwhereApFactor	Can contain up to 15 digits
730	3j	Less all intercompany transaction Montana	USAmountType	AllInterCompTransaction / MTApFactor	Can contain up to 15 digits
740		Total sales value 3a-3j everywhere	USAmountNNType	TotalSalesValue / EwhereApFactor	Can contain up to 15 non-negative digits Add lines 3a through 3j, column A
750		Total sales value 3a-3j Montana	USAmountNNType	TotalSalesValue / MTApFactor	Can contain up to 15 non-negative digits Add lines 3a through 3j, column B
760	3	Sales Factor	LargeRatioType	SalesFactor	22 total digits, 12 fractional digits Divide total in column B by total in column A, multiply by 100 Round to four decimal places
770	4	Sum of all factors	LargeRatioType	FactorSum	22 total digits, 12 fractional digits Add percentages on line 1, 2, 3 Column C Round to four decimal places
780	5	Apportionment Factor	LargeRatioType	ApportionmentFactor	22 total digits, 12 fractional digits Divide percentage on line 4 by the number of factors included in the calculation of line 4 Round to four decimal places

Montana Form CIT Schedule C
Tax Credits

Type of Credit
Nonrefundable Credits

Ref #	Line #	Description	Type	ElementName	Rule
100	1	New/Expanded Industry Credit current year earned	USAmountNNType	NewExpIndustryCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
110	1	New/Expanded Industry Credit total available	USAmountNNType	NewExpIndustryCrd / TotalAvailable	Can contain up to 15 non-negative digits
120	1	New/Expanded Industry Credit current year applied	USAmountNNType	NewExpIndustryCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
130	2	Montana Dependent Care Assistance Credit current year earned	USAmountNNType	MTDepCareAssistCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
140	2	Montana Dependent Care Assistance Credit total available	USAmountNNType	MTDepCareAssistCrd / TotalAvailable	Can contain up to 15 non-negative digits
150	2	Montana Dependent Care Assistance Credit current year applied	USAmountNNType	MTDepCareAssistCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
160	3	Montana College Contribution Credit current year earned	USAmountNNType	MTCollegeContribCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
170	3	Montana College Contribution Credit total available	USAmountNNType	MTCollegeContribCrd / TotalAvailable	Can contain up to 15 non-negative digits
180	3	Montana College Contribution Credit current year applied	USAmountNNType	MTCollegeContribCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
190	4	Health Ins for Uninsured Montanans Credit current year earned	USAmountNNType	HealthInsUninsureMTCrd / CurrentYrEarned	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	ElementName	Rule
200	4	Health Ins for Uninsured Montanans Credit total available	USAmountNNType	HealthInsUninsureMTCrd / TotalAvailable	Can contain up to 15 non-negative digits
210	4	Health Ins for Uninsured Montanans Credit current year applied	USAmountNNType	HealthInsUninsureMTCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
220	5	Montana Recycle Credit current year earned	USAmountNNType	MTRecycleCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
230	5	Montana Recycle Credit total available	USAmountNNType	MTRecycleCrd / TotalAvailable	Can contain up to 15 non-negative digits
240	5	Montana Recycle Credit current year applied	USAmountNNType	MTRecycleCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
250	6	Alternative Energy Production Credit current year earned	USAmountNNType	AltEnergyProdCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
260	6	Alternative Energy Production Credit total available	USAmountNNType	AltEnergyProdCrd / TotalAvailable	Can contain up to 15 non-negative digits
270	6	Alternative Energy Production Credit current year applied	USAmountNNType	AltEnergyProdCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
280	7	Contractor's Gross Receipts Tax Credit current year earned	USAmountNNType	ContGrossReceiptTaxCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
290	7	Contractor's Gross Receipts Tax Credit total available	USAmountNNType	ContGrossReceiptTaxCrd / TotalAvailable	Can contain up to 15 non-negative digits
300	7	Contractor's Gross Receipts Tax Credit current year applied	USAmountNNType	ContGrossReceiptTaxCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
310	8	Alternative Fuel Credit current year earned	USAmountNNType	AltFuelCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
320	8	Alternative Fuel Credit total available	USAmountNNType	AltFuelCrd / TotalAvailable	Can contain up to 15 non-negative digits
330	8	Alternative Fuel Credit current year applied	USAmountNNType	AltFuelCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
340	9	Infrastructure Users Fee Credit current year earned	USAmountNNType	InfrastructureUserFeeCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
350	9	Infrastructure Users Fee Credit total available	USAmountNNType	InfrastructureUserFeeCrd / TotalAvailable	Can contain up to 15 non-negative digits
360	9	Infrastructure Users Fee Credit current year applied	USAmountNNType	InfrastructureUserFeeCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
370	10	Qualified Endowment Credit current year earned	USAmountNNType	QualEndowmentCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
380	10	Qualified Endowment Credit total available	USAmountNNType	QualEndowmentCrd / TotalAvailable	Can contain up to 15 non-negative digits
390	10	Qualified Endowment Credit current year applied	USAmountNNType	QualEndowmentCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
400	11	Historic Building Preservation Credit current year earned	USAmountNNType	HistBldgPreserveCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
410	11	Historic Building Preservation Credit total available	USAmountNNType	HistBldgPreserveCrd / TotalAvailable	Can contain up to 15 non-negative digits
420	11	Historic Building Preservation Credit current year applied	USAmountNNType	HistBldgPreserveCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
430	12	Not used			
440	12	Increase R & D Activities Credit total available	USAmountType	IncreaseResearchActCrd / TotalAvailable	Can contain up to 15 digits
450	12	Increase R & D Activities Credit current year applied	USAmountType	IncreaseResearchActCrd / CurrentYrApplied	Can contain up to 15 digits
460	13	Mineral & Coal Exploration Incentive Credit current year earned	USAmountNNType	MineralExplIncentiveCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
470	13	Mineral & Coal Exploration Incentive Credit total available	USAmountNNType	MineralExplIncentiveCrd / TotalAvailable	Can contain up to 15 non-negative digits
480	13	Mineral & Coal Exploration Incentive Credit current year applied	USAmountNNType	MinderalExplIncentiveCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
490	14	Empowerment Zone Credit current year earned	USAmountNNType	EmpowerZoneCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
500	14	Empowerment Zone Credit total available	USAmountNNType	EmpowerZoneCrd / TotalAvailable	Can contain up to 15 non-negative digits
510	14	Empowerment Zone Credit current year applied	USAmountNNType	EmpowerZoneCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
~~513~~	~~15~~	~~Film Employment Production Credit current year earned~~			Element being phased out, do not send data
516	15	Film Employment Production Credit total available	USAmountNNType	FilmProdCreditNonRefund / CurrentYrEarned	Can contain up to 15 non-negative digits
519	15	Film Employment Production Credit current year applied	USAmountNNType	FilmProdCreditNonRefund / CurrentYrApplied	Can contain up to 15 non-negative digits
520	16	Biodiesel Blending & Storage Credit current year earned	USAmountNNType	BiodieselBlendCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
530	16	Biodiesel Blending & Storage Credit total available	USAmountNNType	BiodieselBlendCrd / TotalAvailable	Can contain up to 15 non-negative digits
540	16	Biodiesel Blending & Storage Credit current year applied	USAmountNNType	BiodieselBlendCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
~~550~~	~~17~~	~~Oilseed Crushing & Biodiesel Production Credit current year earned~~			Element being phased out, do not send data
560	17	Oilseed Crushing & Biodiesel Production Credit total available	USAmountNNType	OilseedCrushProdCrd / TotalAvailable	Can contain up to 15 non-negative digits
570	17	Oilseed Crushing & Biodiesel Production Credit current year applied	USAmountNNType	OilseedCrushProdCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
580	18	Geothermal System Credit current year earned	USAmountNNType	GeothermalSysCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
590	18	Geothermal System Credit total available	USAmountNNType	GeothermalSysCrd / TotalAvailable	Can contain up to 15 non-negative digits
600	18	Geothermal System Credit current year applied	USAmountNNType	GeothermalSysCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
610	19	Total Nonrefundable Credits current year earned	USAmountNNType	TotalNonrefundableCredit / CurrentYrEarned	Can contain up to 15 non-negative digits
620	19	Total Nonrefundable Credits total available	USAmountNNType	TotalNonrefundableCredit / TotalAvailable	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	ElementName	Rule
630	19	Total Nonrefundable Credits current year applied	USAmountNNType	TotalNonrefundableCredit / CurrentYrApplied	Can contain up to 15 non-negative digits
		Refundable Credits			
~~640~~	~~20~~	~~Film Employment Production Credit Refundable current year earned~~	~~USAmountNNType~~		~~Can contain up to 15 non-negative digits~~
~~650~~	~~20~~	~~Film Employment Production Credit Refundable total available~~	~~USAmountNNType~~		~~Can contain up to 15 non-negative digits~~
~~660~~	~~20~~	~~Film Employment Production Credit Refundable current year applied~~	~~USAmountNNType~~		~~Can contain up to 15 non-negative digits~~
~~663~~	~~21~~	~~Film Qualified Expenditures Credit current year earned~~	~~USAmountNNType~~		~~Can contain up to 15 non-negative digits~~
~~666~~	~~21~~	~~Film Qualified Expenditures Credit total available~~	~~USAmountNNType~~		~~Can contain up to 15 non-negative digits~~
~~669~~	~~21~~	~~Film Qualified Expenditures Credit current year applied~~	~~USAmountNNType~~		~~Can contain up to 15 non-negative digits~~
670	**20**	Insure MT Small Business Health Ins Credit current year earned	USAmountNNType	InsureMTCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
680	**20**	Insure MT Small Business Health Ins Credit total available	USAmountNNType	InsureMTCrd / TotalAvailable	Can contain up to 15 non-negative digits
690	**20**	Insure MT Small Business Health Ins Credit current year applied	USAmountNNType	InsureMTCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
700	**21**	~~Temporary~~ Emergency Lodging Credit current year earned	USAmountNNType	EmergLodgingCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
710	**21**	~~Temporary~~ Emergency Lodging Credit total available	USAmountNNType	EmergLodgingCrd / TotalAvailable	Can contain up to 15 non-negative digits
720	**21**	~~Temporary~~ Emergency Lodging Credit current year applied	USAmountNNType	EmergLodgingCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
730	**22**	Unlocking State Lands Credit current year earned	USAmountNNType	UnlockStateLandsCrd / CurrentYrEarned	Can contain up to 15 non-negative digits
740	**22**	Unlocking State Lands Credit total available	USAmountNNType	UnlockStateLandsCrd / TotalAvailable	Can contain up to 15 non-negative digits
750	**22**	Unlocking State Lands Credit current year applied	USAmountNNType	UnlockStateLandsCrd / CurrentYrApplied	Can contain up to 15 non-negative digits
760	**23**	Total Refundable Credits current year earned	USAmountNNType	TotalRefundableCredit / CurrentYrEarned	Can contain up to 15 non-negative digits
770	**23**	Total Refundable Credits total available	USAmountNNType	TotalRefundableCredit / TotalAvailable	Can contain up to 15 non-negative digits
780	**23**	Total Refundable Credits current year applied	USAmountNNType	TotalRefundableCredit / CurrentYrApplied	Can contain up to 15 non-negative digits
		Tax Credits Recapture			
790	**24**	Qualified Endowment Credit Recapture	USAmountNNType	QualEndCrdRecapture	Can contain up to 15 non negative digits
800	**25**	Historic Buildings Preservation Credit Recapture	USAmountNNType	HistBldgPrCrdRecapture	Can contain up to 15 non-negative digits
810	**26**	Film Production Credit Recapture	USAmountNNType	FilmProdCrdRecapture	Can contain up to 15 non negative digits
820	**27**	Biodiesel Blanding and Storage Credit Recapture	USAmountNNType	BiodieselBlendCrdRecapture	Can contain up to 15 non negative digits
830	**28**	Oilseed Crushing & Biodiesel Production Credit Recapture	USAmountNNType	OilseedCrushProdCrdRecapture	Can contain up to 15 non negative digits
840	**29**	Total recapture of tax credits	USAmountNNType	TaxCreditsTotalRecapture	Can contain up to 15 non negative digits
850	**30**	Total Credits current year earned	USAmountNNType	CreditsTotal / CurrentYrEarned	Can contain up to 15 non-negative digits
860	**30**	Total Credits total available	USAmountNNType	CreditsTotal /TotalAvailable	Can contain up to 15 non-negative digits
870	**30**	Total Credits current year applied	USAmountNNType	CreditsTotal / CurrentYrApplied	Can contain up to 15 non-negative digits

Montana Form CIT Schedule M
Affiliated Entities

Members of a US Consolidated Group (Unbounded)

Ref #	Line #	Description	Type	ElementName	Rule
100	1 A	FEIN	EINType	CGFEIN	Nine digit FEIN
110	1 B	Name of affiliate/subsidiary/parent corporation	BusinessNameLine1Type	BusinessNameLine1Txt	Maximum length is 75 characters
120	1 B	Name of affiliate/subsidiary/parent corporation	BusinessNameLine2Type	BusinessNameLine2Txt	Maximum length is 75 characters
130	1 C	Percentage of ownership	RatioType	CGOwnPercent	6 total digits, 5 fractional digits
140	1 D	Included in Montana unitary filing	**MTYesNoType**	CGInclMtUnitFile	Round up to 4 decimal places Either TRUE or FALSE required
150	1 E	Doing business in Montana	**MTYesNoType**	CGBusinessMT	Either TRUE or FALSE required
160	1 F	Mark if filing MT CIT separate from this unitary filing	BooleanType	CGMTCITSepUnitary	Either TRUE or FALSE required

Affiliated Entities (Unbounded)

Ref #	Line #	Description	Type	ElementName	Rule
170	2 A	FEIN	EINType	AEFEIN	Nine digit FEIN
180	2 B	Name of Entity	StringType	AEName	Maximum number of **45**characters
190	2 C	Percentage of ownership	RatioType	AEOwnPercent	6 total digits, 5 fractional digits
					Round up to 4 decimal places
200	2 D	Included in this Montana unitary filing	**MTYesNoType**	AEInclMtUnitFile	Either TRUE or FALSE required
210	2 E	Doing business in Montana	**MTYesNoType**	AEBusinessMT	Either TRUE or FALSE required
220	2 F	Type of entity	StringType	AETypeEntity	Enumerations list of options

Schedule K-Combined
Apportionment Factors for Combined Filers

EVERYWHERE ACTIVITY

Property Factor

Ref #	Line #	Description	Type	ElementName	Rule
100	1a	Land	USAmountType	EWherePropertyFactor / Land	Can contain up to 15 digits
110	1b	Buildings	USAmountType	EWherePropertyFactor / Buildings	Can contain up to 15 digits
120	1c	Machinery	USAmountType	EWherePropertyFactor / Machinery	Can contain up to 15 digits
130	1d	Equipment	USAmountType	EWherePropertyFactor / Equipment	Can contain up to 15 digits
140	1e	Furniture and Fixtures	USAmountType	EWherePropertyFactor / FurnitureAndFixture	Can contain up to 15 digits
150	1f	Leased Property	USAmountType	EWherePropertyFactor / LeasedProperty	Can contain up to 15 digits
160	1g	Inventories	USAmountType	EWherePropertyFactor / Inventories	Can contain up to 15 digits
170	1h	Depletable Assets	USAmountType	EWherePropertyFactor / DepletableAssets	Can contain up to 15 digits
180	1i	Supplies	USAmountType	EWherePropertyFactor / Supplies	Can contain up to 15 digits
190	1j	Property of foreign subsidiaries	USAmountType	EWherePropertyFactor / PropForeignSub	Can contain up to 15 digits
200	1k	Property of unconsolidated subsidiaries	USAmountType	EWhere PropertyFactor / PropUnconSub	Can contain up to 15 digits
210	1l	Property of pass-through entities	USAmountType	EWhere PropertyFactor / PassThru	Can contain up to 15 digits
220	1m	Multiply rents by 8	USAmountType	EWherePropertyFactor / MultiplyRentAmtBy8	Can contain up to 15 digits
230	1o	Total everywhere average property	USAmountType	TotalEwhereAvgProp	Can contain up to 15 digits

Payroll Factor

Ref #	Line #	Description	Type	ElementName	Rule
240	2a	Compensation of officers	USAmountType	EWherePayroll Factor / OfficerCompensation	Can contain up to 15 digits
250	2b	Salaries and Wages	USAmountType	EWherePayroll Factor / Wages	Can contain up to 15 digits
260	2c	Cost of goods sold	USAmountType	EWhere Payroll Factor / CostGoodsSold	Can contain up to 15 digits
270	2d	Other deductions	USAmountType	EWhere Payroll Factor / OtherDeduc	Can contain up to 15 digits
280	2e	Payroll of foreign subsidiaries	USAmountType	EWhere Payroll Factor / PayrollForeignSub	Can contain up to 15 digits
290	2f	Payroll of unconsolidated subsidiaries	USAmountType	EWherePayroll Factor / PayrollUnconSub	Can contain up to 15 digits
300	2g	Payroll of pass-through entities	USAmountType	EWherePayroll Factor / PayrollPassThru	Can contain up to 15 digits
310	2i	Total Everywhere Payroll	USAmountType	TotalEwherePayroll	Can contain up to 15 digits

Sales Factor

Ref #	Line #	Description	Type	ElementName	Rule
320	3a	Gross sales less returns and allowances	USAmountType	GrossSales	Can contain up to 15 digits
330	3e	Net gains report on Schedule D	USAmountType	EWhereSalesFactor / NetGainsSchD	Can contain up to 15 digits
340	3f	Other gross receipts	USAmountType	EWhereSalesFactor / OtherGrossReceipt	Can contain up to 15 digits
350	3g	Sales of foreign subsidiaries	USAmountType	EWhereSalesFactor / SalesInclForeignSub	Can contain up to 15 digits
360	3h	Sales of unconsolidated subsidiaries	USAmountType	EWhereSalesFactor / SalesInclUnconSub	Can contain up to 15 digits
370	3i	Sales of pass-through entities	USAmountType	EWhereSalesFactor / SalesInclPassThru	Can contain up to 15 digits
380	3j	Less all intercompany transactions	USAmountNegType	EWhereSalesFactor / AllInterentityTran	Can contain up to 15 negative digits
390	3l	Total Montana sales	USAmountType	TotalEwhereSales	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
MONTANA SEPARATE ENTITY ACTIVITY (unbounded)					
400		Corporation Name	String50Type	CorporationName	Maximum length is 50 characters
410		Corporation FEIN	EINType	FEIN	Nine digit FEIN
Property Factor					
420	1a	Land	USAmountType	SepEntityPropertyFactor / Land	Can contain up to 15 digits
430	1b	Buildings	USAmountType	SepEntityPropertyFactor / Buildings	Can contain up to 15 digits
440	1c	Machinery	USAmountType	SepEntityPropertyFactor / Machinery	Can contain up to 15 digits
450	1d	Equipment	USAmountType	SepEntityPropertyFactor / Equipment	Can contain up to 15 digits
460	1e	Furniture and Fixtures	USAmountType	SepEntityPropertyFactor / FurnitureAndFixture	Can contain up to 15 digits
470	1f	Leased Property	USAmountType	SepEntityPropertyFactor / LeasedProperty	Can contain up to 15 digits
480	1g	Inventories	USAmountType	SepEntityPropertyFactor PropertyFactor / Inventories	Can contain up to 15 digits
490	1h	Depletable Assets	USAmountType	SepEntityPropertyFactor PropertyFactor / DepleteableAssets	Can contain up to 15 digits
500	1i	Supplies	USAmountType	SepEntityPropertyFactor PropertyFactor / Supplies	Can contain up to 15 digits
510	1j	Property of foreign subsidiaries	USAmountType	SepEntityPropertyFactor PropertyFactor / PropForeignSub	Can contain up to 15 digits
520	1k	Property of unconsolidated subsidiaries	USAmountType	SepEntityPropertyFactor PropertyFactor / PropUnconSub	Can contain up to 15 digits
530	1l	Property of pass-through entities	USAmountType	SepEntityPropertyFactor PropertyFactor / PropPassThru	Can contain up to 15 digits
540	1m	Multiply rents by 8	USAmountType	SepEntityPropertyFactor PropertyFactor / MultiplyRentAmtBy8	Can contain up to 15 digits
550	1n	Total Montana average property	USAmountType	SepEntityTotalMtAvgProp	Can contain up to 15 digits
560	1p	Separate entity property factor	RatioType	MtSepEntityPropFactor	6 total digits, 5 fractional digits
					Round to at least 4 decimal places
					But not more than 6 decimal places
Payroll Factor					
570	2a	Compensation of officers	USAmountType	SepEntityPayrollFactor / OfficerCompensation	Can contain up to 15 digits
580	2b	Salaries and wages	USAmountType	SepEntityPayrollFactor / Wages	Can contain up to 15 digits
590	2c	Cost of goods sold	USAmountType	SepEntityPayrollFactor / CostGoodsSold	Can contain up to 15 digits
600	2d	Other deductions	USAmountType	SepEntityPayrollFactor / OtherDeduc	Can contain up to 15 digits
610	2e	Payroll of foreign subsidiaries	USAmountType	SepEntityPayrollFactor / PayrollForeignSub	Can contain up to 15 digits
620	2f	Payroll of unconsolidated subsidiaries	USAmountType	SepEntityPayrollFactor / PayrollUnconSub	Can contain up to 15 digits
630	2g	Payroll of pass-through entities	USAmountType	SepEntityPayrollFactor / PayrollPassThru	Can contain up to 15 digits
640	2h	Total Montana Payroll	USAmountType	TotalMtPayroll	Can contain up to 15 digits
650	2j	Separate entity Payroll Factor	RatioType	MtSepEntityPayrollFactor	6 total digits, 5 fractional digits
					Round to at least 4 decimal places
					But not more than 6 decimal places
Sales Factor					
660	3b1	Shipped from outside Montana	USAmountType	SepEntitySalesFactor / ShipFrmOutMt	Can contain up to 15 digits
670	3b2	Shipped from within Montana	USAmountType	SepEntitySalesFactor / ShipFrmWithinMt	Can contain up to 15 digits
680	3c1	Shipped from Montana to US government	USAmountType	SepEntitySalesFactor / SalesShipMtToGov	Can contain up to 15 digits
690	3c2	Shipped from Montana to not taxable state	USAmountType	SepEntitySalesFactor / SalesShipStPurchase	Can contain up to 15 digits
700	3d	Sales of other than tangible personal property	USAmountType	SepEntitySalesFactor / SalesNotServiceInc	Can contain up to 15 digits
710	3e	Net gains report on Schedule D	USAmountType	SepEntitySalesFactor / SalesFactor / NetGainSchD	Can contain up to 15 digits
720	3f	Other gross receipts	USAmountType	SepEntitySalesFactor / SalesFactor / OtherGrossReceipt	Can contain up to 15 digits
730	3g	Sales of foreign subsidiaries	USAmountType	SepEntitySalesFactor / SalesFactor / SalesInclForeignSub	Can contain up to 15 digits
740	3h	Sales of unconsolidated subsidiaries	USAmountType	SepEntitySalesFactor / SalesFactor / SalesInclUnconSub	Can contain up to 15 digits
750	3i	Sales of pass-through entities	USAmountType	SepEntitySalesFactor / SalesFactor / SalesInclPassThru	Can contain up to 15 digits
760	3j	Less all intercompany transactions	USAmountNegType	SepEntitySalesFactor / SalesFactor / AllInterntityTran	Can contain up to 15 negative digits

Ref #	Line #	Description	Type	ElementName	Rule
770	3k	Total Montana sales	USAmountType	SepEntitySalesFactor / TotalMtSales	Can contain up to 15 digits
780	3m	Separate entity sales factor	RatioType	MtSepEntitySalesfactor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places

Sum of the Factors

Ref #	Line #	Description	Type	ElementName	Rule
790	4	Sum of all factors Separate Entity Activity	RatioType	FactorSum	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places

Apportionment Factor

Ref #	Line #	Description	Type	ElementName	Rule
800	5a	Separate entity apportionment factor	RatioType	SepApportionFactor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places

Montana Taxable Income

Ref #	Line #	Description	Type	ElementName	Rule
810	6a	Montana adjusted taxable income	USAmountType	MontanaTaxableIncome / MtAdjTaxIncome	Can contain up to 15 digits
820	6b	Income apportioned to Montana	USAmountType	MontanaTaxableIncome / IncomeApportinMt	Can contain up to 15 digits
830	6c	Income allocated to Montana	USAmountType	MontanaTaxableIncome / IncomeAllocMT	Can contain up to 15 digits
840	6d	Montana taxable income before NOL	USAmountType	MontanaTaxableIncome / MtTaxIncomeLoss	Can contain up to 15 digits
850	6e	Montana net operating loss	USAmountNegType	MontanaTaxableIncome / MtNetOperLossCarry	Can contain up to 15 negative digits
860	6f	Montana taxable income	USAmountType	MontanaTaxableIncome / MtTaxable Income	Can contain up to 15 digits
870	6h	Montana tax liability	USAmountType	MontanaTaxableIncome / MtTaxLiab	Can contain up to 15 digits
880	6j	Montana credits on a separate entity basis	USAmountType	MontanaTaxableIncome / MtCreditOnSeparateEntityBasis	Can contain up to 15 digits

GRAND TOTAL OF MONTANA

Property Factor

Ref #	Line #	Description	Type	ElementName	Rule
890	1a	Land	USAmountType	GrandTotalMtPropertyFactor / Land	Can contain up to 15 digits
900	1b	Buildings	USAmountType	GrandTotalMtPropertyFactor / Buildings	Can contain up to 15 digits
910	1c	Machinery	USAmountType	GrandTotalMtPropertyFactor / Machinery	Can contain up to 15 digits
920	1d	Equipment	USAmountType	GrandTotalMtPropertyFactor / Equipment	Can contain up to 15 digits
930	1e	Furniture and Fixtures	USAmountType	GrandTotalMtPropertyFactor / FurnitureAndFixture	Can contain up to 15 digits
940	1f	Leased Property	USAmountType	GrandTotalMtPropertyFactor / LeasedProperty	Can contain up 15 digits
950	1g	Inventories	USAmountType	GrandTotalMtPropertyFactor / Inventories	Can contain up to 15 digits
960	1h	Depletable Assets	USAmountType	GrandTotalMtPropertyFactor / DepletableAssets	Can contain up to 15 digits
970	1i	Supplies	USAmountType	GrandTotalMtPropertyFactor / Supplies	Can contain Up to 15 digits
980	1j	Property of foreign subsidiaries	USAmountType	GrandTotalMtPropertyFactor / PropForeignSub	Can contain up to 15 digits
990	1k	Property of unconsolidated subsidiaries	USAmountType	GrandTotalMtPropertyFactor / PropUnconSub	Can contain up to 15 digits
1000	1l	Property of pass-through entities	USAmountType	GrandTotalMtPropertyFactor / PropPassThru	Can contain up to 15 digits
1010	1m	Multiply rents by 8	USAmountType	GrandTotalMtPropertyFactor / MultiplyRentAmtBy8	Can contain up to 15 digits
1020	1n	Total Montana average property	USAmountType	GrandTotalMtAvgProp	Can contain up to 15 digits

Payroll Factor

Ref #	Line #	Description	Type	ElementName	Rule
1030	2a	Compensation of officers	USAmountType	GrandTotalMtPayrollFactor / OfficerCompensation	Can contain up to 15 digits
1040	2b	Compensation of officers	USAmountType	GrandTotalMtPayrollFactor / Wages	Can contain up to 15 digits
1050	2c	Cost of goods sold	USAmountType	GrandTotalMtPayrollFactor / CostGoodsSold	Can contain up to 15 digits
1060	2d	Other deductions	USAmountType	GrandTotalMtPayrollFactor / OtherDeduc	Can contain up to 15 digits
1070	2e	Payroll of foreign subsidiaries	USAmountType	GrandTotalMtPayrollFactor / PayrollForeignSub	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
1080	2f	Payroll of unconsolidated subsidiaries	USAmountType	GrandTotalMtPayrollFactor / PayrollUnconSub	Can contain up to 15 digits
1090	2g	Payroll of pass-through entities	USAmountType	GrandTotalMtPayrollFactor / PayrollPassThru	Can contain up to 15 digits
1100	2h	Total Montana Payroll	USAmountType	GrandTotalMtPayroll	Can contain up to 15 digits
Sales Factor					
1110	3b1	Shipped from outside Montana	USAmountType	GrandTotalMtSalesFactor / ShipFrmOutMt	Can contain up to 15 digits
1120	3b2	Shipped from within Montana	USAmountType	GrandTotalMtSalesFactor / ShipFrmWithinMt	Can contain up to 15 digits
1130	3c1	Shipped from Montana to US government	USAmountType	GrandTotalMtSalesFactor / SalesShipMtToGov	Can contain up to 15 digits
1140	3c2	Shipped from Montana to not taxable state	USAmountType	GrandTotalMtSalesFactor / SalesShipStPurchase	Can contain up to 15 digits
1150	3d	Sales of other than tangible personal property	USAmountType	GrandTotalMtSalesFactor / SalesNotServiceInc	Can contain up to 15 digits
1160	3e	Net gains report on Schedule D	USAmountType	GrandTotalMtSalesFactor / SalesFactor / NetGainSchD	Can contain up to 15 digits
1170	3f	Other gross receipts	USAmountType	GrandTotalMtSalesFactor / SalesFactor / OtherGrossReceipt	Can contain up to 15 digits
1180	3g	Sales of foreign subsidiaries	USAmountType	GrandTotalMtSalesFactor / SalesFactor / SalesInclForeignSub	Can contain up to 15 digits
1190	3h	Sales of unconsolidated subsidiaries	USAmountType	GrandTotalMtSalesFactor / SalesFactor / SalesInclUnconSub	Can contain up to 15 digits
1200	3i	Sales of pass-through entities	USAmountType	GrandTotalMtSalesFactor / SalesFactor / SalesInclPassThru	Can contain up to 15 digits
1210	3j	Less all intercompany transactions	USAmountNegType	GrandTotalMtSalesFactor / Sales Factor / AllInterentityTran	Can contain up to 15 negative digits
1220	3k	Total Montana sales	USAmountType	GrandTotalMtSalesFactor / TotalMtSales	Can contain up to 15 digits

FACTOR

Property Factor

Ref #	Line #	Description	Type	ElementName	Rule
1230	1p	Total Property Factor	RatioType	Factor / TotalPropFactor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places

Payroll Factor

Ref #	Line #	Description	Type	ElementName	Rule
1240	2k	Total Payroll Factor	RatioType	Factor / TotalPayrollFactor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places

Sales Factor

Ref #	Line #	Description	Type	ElementName	Rule
1250	3n	Total sales factor	RatioType	Factor / TotalSalesFactor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places

Apportionment Factor

Ref #	Line #	Description	Type	ElementName	Rule
1260	5b	Total apportionment	RatioType	Factor / TotalApportionFactor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places

Montana Taxable Income

Ref #	Line #	Description	Type	ElementName	Rule
1270		Total NOL carryover	USAmountNegType	Factor / TotalNOLCarryover	Can contain up to 15 negative digits
1280	6g	Total Montana taxable income	USAmountType	Factor / TotalMtTaxableIncome	Can contain up to 15 digits
1290	6i	Total Montana tax liability	USAmountType	Factor / TotalMtTaxLiability	Can contain up to 15 digits

Schedule WE – Waters Edge Election (SCH WE)

Part I – Water's Edge Election

Ref #	Line #	Description	Type	ElementName	Rule
100	1	Tax years for approved WE election (unbounded)	DateType	TaxPeriods	Format YYYY-MM-DD

Part II – Calculation of deemed dividends received from corporations incorporated outside of the United States

Ref #	Line #	Description	Type	ElementName	Rule
110	1	Positive fed Line 39 income of 80/20 companies	USAmountNNType	PosIncomeOf8020Companies	Can contain up to 15 digits
120	2	Consolidated 1120 positive fed Line 30 income	USAmountNNType	PosIncomeConsolidated1120	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
130	3	Divide Line 1 by Line 2	RatioType	Ratio8020To1120	Round to 4 decimal places
140	4	Tax liability after credits from consolidated 1120	USAmountNNType	AfterCreditTaxLiability1120	Can contain up to 15 digits
150	5	Federal tax liability of you 80/20 companies	USAmountType	FedTaxLiability8020	Can contain up to 15 digits
160	6	Section 78 gross-up recvd by 80/20 companies	USAmountNNType	Section78GrossUp	Can contain up to 15 digits
170	7	After-tax net income of 80/20 companies	USAmountType	AfterTaxNetIncFrom8020	Can contain up to 15 digits
180	8	Enter after-tax net income of all unconsolidated 80/20	USAmountType	AfterTaxNetIncAllUncon8020	Can contain up to 15 digits
200	9	Total after-tax net income	USAmountType	TotalAfterTaxNetInc	Can contain up to 15 digits
210	10	20% deemed dividend	USAmountType	DeemedDiv20Percent	Can contain up to 15 digits
Part III – List your 80/20 companies (Unbounded)					
220		Name	BusinessNameLine1Type	CompanyName / BusinessNameLine1Txt	Maximum length of 75 characters
230		Name	BusinessNameLine2Type	CompanyName / BusinessNameLine2Txt	Maximum length of 75 characters
240		FEIN	EINType	FEIN	Nine digit FEIN
250		Income/Loss	USAmountType	IncomeOrLoss	Can contain up to 15 digits
260		Dividends received	USAmountType	DividendsRcvd	Can contain up to 15 digits
Part IV – List your Controlled Foreign Corporations (Unbounded)					
270		Name	BusinessNameLine1Type	CorporationName / BusinessNameLine1Txt	Maximum length of 75 characters
280		Name	BusinessNameLine2Type	CorporationName / BusinessNameLine2Txt	Maximum length of 75 characters
290		Country of Incorporation/Organization	AllCountriesType	CountryOfIncorporation	Country Code Stringtype
300		Income/Loss	USAmountType	IncomeOrLoss	Can contain up to 15 digits

Montana Form CIT UT
Underpayment of Estimated Tax by Corporation

Part I – Figuring Underpayment

Ref #	Line #	Description	Type	ElementName	Rule
100	1	Montana tax liability	USAmountType	CITMTTaxLiability	Can contain up to 15 digits
110	2	Total credits	USAmountType	CITTotCredits	Can contain up to 15 digits
120	3	Subtract Line 2 from Line 1	USAmountType	IsInterestOwed	Can contain up to 15 digits
130	4a	Multiply Line 3 by 80%	USAmountType	InterestOwed80Pcnt	Can contain up to 15 digits
140	4b	100% Montana tax liability from previous year	USAmountType	PrevYearCITTaxLiability	Can contain up to 15 digits
150	4c	Lesser of Line 4a or 4b	USAmountType	MinOfIntOwedAndTaxLiability	Can contain up to 15 digits
160	5a	Quarterly installment due dates Column A	DateType	QtrInstallDueDates / Period1	Format YYYY-MM-DD
170	5b	Quarterly installment due dates Column B	DateType	QtrInstallDueDates / Period2	Format YYYY-MM-DD
180	5c	Quarterly installment due dates Column C	DateType	QtrInstallDueDates / Period3	Format YYYY-MM-DD
190	5d	Quarterly installment due dates Column D	DateType	QtrInstallDueDates / Period4	Format YYYY-MM-DD
200	6	Uses annualized income installment method checkbox	BooleanType	UsesAltInstallmentMethod	Either TRUE or FALSE required
210	6	Installment amounts Column A	USAmountType	InstallmentAmts / Period 1	Can contain up to 15 digits
220	6	Installment amounts Column B	USAmountType	InstallmentAmts / Period 2	Can contain up to 15 digits
230	6	Installment amounts Column C	USAmountType	InstallmentAmts / Period 3	Can contain up to 15 digits
240	6	Installment amounts Column D	USAmountType	InstallmentAmts / Period 4	Can contain up to 15 digits
250	7	Amount paid or credited for each period Column A	USAmountType	AmtPaidPerPeriod / Period1	Can contain up to 15 digits
260	7	Amount paid or credited for each period Column B	USAmountType	AmtPaidPerPeriod / Period2	Can contain up to 15 digits
270	7	Amount paid or credited for each period Column C	USAmountType	AmtPaidPerPeriod / Period3	Can contain up to 15 digits
280	7	Amount paid or credited for each period Column D	USAmountType	AmtPaidPerPeriod / Period4	Can contain up to 15 digits
290	8	Previous quarters overpayment Column B	USAmountNNType	PrevQtrOverpayments / PrdBeforeP2	Can contain up to 15 non-negative digits
300	8	Previous quarters overpayment Column C	USAmountNNType	PrevQtrOverpayments / PrdBeforeP3	Can contain up to 15 non-negative digits
310	8	Previous quarters overpayment Column D	USAmountNNType	PrevQtrOverpayments / PrdBeforeP4	Can contain up to 15 non-negative digits
320	9	Amount paid or credited plus overpayment Column A	USAmountType	AmtPaidPlusOverpayment / Period1	Can contain up to 15 digits
330	9	Amount paid or credited plus overpayment Column B	USAmountType	AmtPaidPlusOverpayment / Period2	Can contain up to 15 digits
340	9	Amount paid or credited plus overpayment Column C	USAmountType	AmtPaidPlusOverpayment / Period3	Can contain up to 15 digits
350	9	Amount paid or credited plus overpayment Column D	USAmountType	AmtPaidPlusOverpayment / Period4	Can contain up to 15 digits
360	10	Previous quarters underpayment Column B	USAmountType	PrevQtrUnderpayments / PrdBeforeP2	Can contain up to 15 digits
370	10	Previous quarters underpayment Column C	USAmountType	PrevQtrUnderpayments / PrdBeforeP3	Can contain up to 15 digits
380	10	Previous quarters underpayment Column D	USAmountType	PrevQtrUnderpayments / PrdBeforeP3	Can contain up to 15 digits
390	11	Subtract Line 10 from Line 9 Column A	USAmountType	OverpaymentMinusUnderpayment / Period1	Can contain up to 15 digits
400	11	Subtract Line 10 from Line 9 Column B	USAmountType	OverpaymentMinusUnderpayment / Period2	Can contain up to 15 digits
410	11	Subtract Line 10 from Line 9 Column C	USAmountType	OverpaymentMinusUnderpayment / Period3	Can contain up to 15 digits
420	11	Subtract Line 10 from Line 9 Column D	USAmountType	OverpaymentMinusUnderpayment / Period4	Can contain up to 15 digits
430	12	If Line 11 is zero subtract Line 9 from Line 10 Column B	USAmountType	EnterNewCalcIfZero / PrdBeforeP2	Can contain up to 15 digits
440	12	If Line 11 is zero subtract Line 9 from Line 10 Column C	USAmountType	EnterNewCalcIfZero / PrdBeforeP3	Can contain up to 15 digits
450	12	If Line 11 is zero subtract Line 9 from Line 10 Column D	USAmountType	EnterNewCalcIfZero / PrdBeforeP4	Can contain up to 15 digits
460	13	Amount of underpayment Column A	USAmountType	Underpayment / Period1	Can contain up to 15 digits
470	13	Amount of underpayment Column B	USAmountType	Underpayment / Period2	Can contain up to 15 digits
480	13	Amount of underpayment Column C	USAmountType	Underpayment / Period3	Can contain up to 15 digits
490	13	Amount of underpayment Column D	USAmountType	Underpayment / Period4	Can contain up to 15 digits
500	14	Amount of overpayment Column A	USAmountType	Overpayment / Period1	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
510	14	Amount of overpayment Column B	USAmountType	Overpayment / Period2	Can contain up to 15 digits
520	14	Amount of overpayment Column C	USAmountType	Overpayment / Period3	Can contain up to 15 digits
530	14	Amount of overpayment Column D	USAmountType	Overpayment / Period4	Can contain up to 15 digits
Part II – Figuring your underpayment interest					
540	15	Date of payment or 15th day of the month Column A	DateType	DateOfPayment / Period1	Format YYYY-MM-DD
550	15	Date of payment or 15th day of the month Column B	DateType	DateOfPayment / Period2	Format YYYY-MM-DD
560	15	Date of payment or 15th day of the month Column C	DateType	DateOfPayment / Period3	Format YYYY-MM-DD
570	15	Date of payment or 15th day of the month Column D	DateType	DateOfPayment / Period4	Format YYYY-MM-DD
580	16	Days between due date and date paid Column A	IntegerType	DaysInBetween / DaysP1	
590	16	Days between due date and date paid Column B	IntegerType	DaysInBetween / DaysP2	
600	16	Days between due date and date paid Column C	IntegerType	DaysInBetween / DaysP3	
610	16	Days between due date and date paid Column D	IntegerType	DaysInBetween / DaysP4	
620	17	Interest calculation per quarter Column A	USAmountType	InterestPerQtr / Period1	Can contain up to 15 digits
630	17	Interest calculation per quarter Column B	USAmountType	InterestPerQtr / Period2	Can contain up to 15 digits
640	17	Interest calculation per quarter Column C	USAmountType	InterestPerQtr / Period3	Can contain up to 15 digits
650	17	Interest calculation per quarter Column D	USAmountType	InterestPerQtr / Period4	Can contain up to 15 digits
660	18	Total underpayment interest	USAmountType	TotUnderpaymentInterest	Can contain up to 15 digits

Montana Worksheet CIT UT Annualized Income
Annualized Income & Adjusted Seasonal Installment Method Worksheet

Ref #	Line #	Description	Type	ElementName	Rule
Part I – Calculate Annualized Income Installments					
100	1	Montana tax liability Column A	USAmountNNType	TaxableIncomePerPeriod / Period1	Can contain up to 15 digits
110	1	Montana tax liability Column B	USAmountNNType	TaxableIncomePerPeriod / Period2	Can contain up to 15 digits
120	1	Montana tax liability Column C	USAmountNNType	TaxableIncomePerPeriod / Period3	Can contain up to 15 digits
130	1	Montana tax liability Column D	USAmountNNType	TaxableIncomePerPeriod / Period4	Can contain up to 15 digits
140	3	Multiply Line 1 by Line 2 Column A	USAmountNNType	TaxableIncomeTimesAnnAmtsI / Period1	Can contain up to 15 digits
150	3	Multiply Line 1 by Line 2 Column B	USAmountNNType	TaxableIncomeTimesAnnAmtsI / Period2	Can contain up to 15 digits
160	3	Multiply Line 1 by Line 2 Column C	USAmountNNType	TaxableIncomeTimesAnnAmtsI / Period3	Can contain up to 15 digits
170	3	Multiply Line 1 by Line 2 Column D	USAmountNNType	TaxableIncomeTimesAnnAmtsI / Period4	Can contain up to 15 digits
180	4	Taxable income for each period Column A	USAmountNNType	TaxableIncomePerPeriodII / Period1	Can contain up to 15 digits
190	4	Taxable income for each period Column B	USAmountNNType	TaxableIncomePerPeriodII / Period2	Can contain up to 15 digits
200	4	Taxable income for each period Column C	USAmountNNType	TaxableIncomePerPeriodII / Period3	Can contain up to 15 digits
210	4	Taxable income for each period Column D	USAmountNNType	TaxableIncomePerPeriodII / Period4	Can contain up to 15 digits
220	6	Multiply Line 4 by Line 5 Column A	USAmountNNType	TaxableIncomeTimesAnnAmtsII / Period1	Can contain up to 15 digits
230	6	Multiply Line 4 by Line 5 Column B	USAmountNNType	TaxableIncomeTimesAnnAmtsII / Period2	Can contain up to 15 digits
240	6	Multiply Line 4 by Line 5 Column C	USAmountNNType	TaxableIncomeTimesAnnAmtsII / Period3	Can contain up to 15 digits
250	6	Multiply Line 4 by Line 5 Column D	USAmountNNType	TaxableIncomeTimesAnnAmtsII / Period4	Can contain up to 15 digits
260	7	Annualized taxable income Column A	USAmountNNType	AnnTaxableIncome / Period1	Can contain up to 15 digits
270	7	Annualized taxable income Column B	USAmountNNType	AnnTaxableIncome / Period2	Can contain up to 15 digits
280	7	Annualized taxable income Column C	USAmountNNType	AnnTaxableIncome / Period3	Can contain up to 15 digits
290	7	Annualized taxable income Column D	USAmountNNType	AnnTaxableIncome / Period4	Can contain up to 15 digits
300	8	Multiply Line 7 by current tax rate Column A	USAmountNNType	AnnTaxableIncomeTimesTaxRate / Period1	Can contain up to 15 digits
310	8	Multiply Line 7 by current tax rate Column B	USAmountNNType	AnnTaxableIncomeTimesTaxRate / Period2	Can contain up to 15 digits
320	8	Multiply Line 7 by current tax rate Column C	USAmountNNType	AnnTaxableIncomeTimesTaxRate / Period3	Can contain up to 15 digits
330	8	Multiply Line 7 by current tax rate Column D	USAmountNNType	AnnTaxableIncomeTimesTaxRate / Period4	Can contain up to 15 digits
340	9	Amount of credits claimed for each period Column A	USAmountNNType	CITClaimedTaxCredits / Period1	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
350	9	Amount of credits claimed for each period Column B	USAmountNNType	CITClaimedTaxCredits / Period2	Can contain up to 15 digits
360	9	Amount of credits claimed for each period Column C	USAmountNNType	CITClaimedTaxCredits / Period3	Can contain up to 15 digits
370	9	Amount of credits claimed for each period Column D	USAmountNNType	CITClaimedTaxCredits / Period4	Can contain up to 15 digits
380	10	Subtract Line 9 from Line 8, not less than zero Column A	USAmountNNType	IncomeMinusTaxCredits / Period1	Can contain up to 15 non-negative digits
390	10	Subtract Line 9 from Line 8, not less than zero Column B	USAmountNNType	IncomeMinusTaxCredits / Period2	Can contain up to 15 non-negative digits
400	10	Subtract Line 9 from Line 8, not less than zero Column C	USAmountNNType	IncomeMinusTaxCredits / Period3	Can contain up to 15 non-negative digits
410	10	Subtract Line 9 from Line 8, not less than zero Column D	USAmountNNType	IncomeMinusTaxCredits / Period4	Can contain up to 15 non-negative digits
420	12	Multiply Line 10 by Line 11 Column A	USAmountNNType	IncomeMinusTaxCreditsTimesPcnt / Period1	Can contain up to 15 non-negative digits
430	12	Multiply Line 10 by Line 11 Column B	USAmountNNType	IncomeMinusTaxCreditsTimesPcnt / Period2	Can contain up to 15 non-negative digits
440	12	Multiply Line 10 by Line 11 Column C	USAmountNNType	IncomeMinusTaxCreditsTimesPcnt / Period3	Can contain up to 15 non-negative digits
450	12	Multiply Line 10 by Line 11 Column D	USAmountNNType	IncomeMinusTaxCreditsTimesPcnt / Period4	Can contain up to 15 non-negative digits
460	13	Combined amounts from all previous column on Line 41 Column B	USAmountNNType	PrevPeriodCombinedAmts / PrdBeforeP2	Can contain up to 15 non-negative digits
470	13	Combined amounts from all previous column on Line 41 Column C	USAmountNNType	PrevPeriodCombinedAmts / PrdBeforeP3	Can contain up to 15 non-negative digits
480	13	Combined amounts from all previous column on Line 41 Column D	USAmountNNType	PrevPeriodCombinedAmts / PrdBeforeP4	Can contain up to 15 non-negative digits
490	14	Subtract Line 13 from Line 12 Column A	USAmountNNType	IncomeMinusPrevPrdCombAmts / Period1	Can contain up to 15 non-negative digits
500	14	Subtract Line 13 from Line 12 Column B	USAmountNNType	IncomeMinusPrevPrdCombAmts / Period2	Can contain up to 15 non-negative digits
510	14	Subtract Line 13 from Line 12 Column C	USAmountNNType	IncomeMinusPrevPrdCombAmts / Period3	Can contain up to 15 non-negative digits
520	14	Subtract Line 13 from Line 12 Column D	USAmountNNType	IncomeMinusPrevPrdCombAmts / Period4	Can contain up to 15 non-negative digits
Part II – Calculate Adjusted Seasonal Installments					
530	15a	Taxable income third preceding taxable year Column A	USAmountNNType	TaxableIncome3rdPrecedYearI / Period1	Can contain up to 15 digits
540	15a	Taxable income third preceding taxable year Column B	USAmountNNType	TaxableIncome3rdPrecedYearI / Period2	Can contain up to 15 digits
550	15a	Taxable income third preceding taxable year Column C	USAmountNNType	TaxableIncome3rdPrecedYearI / Period3	Can contain up to 15 digits
560	15a	Taxable income third preceding taxable year Column D	USAmountNNType	TaxableIncome3rdPrecedYearI / Period4	Can contain up to 15 digits
570	15b	Taxable income second preceding taxable year Column A	USAmountNNType	TaxableIncome2ndPrecedYearI / Period1	Can contain up to 15 digits
580	15b	Taxable income second preceding taxable year Column B	USAmountNNType	TaxableIncome2ndPrecedYearI / Period2	Can contain up to 15 digits
590	15b	Taxable income second preceding taxable year Column C	USAmountNNType	TaxableIncome2ndPrecedYearI / Period3	Can contain up to 15 digits
600	15b	Taxable income second preceding taxable year Column D	USAmountNNType	TaxableIncome2ndPrecedYearI / Period4	Can contain up to 15 digits
610	15c	Taxable income first preceding taxable year Column A	USAmountNNType	TaxableIncome1stPrecedYear / Period1	Can contain up to 15 digits
620	15c	Taxable income first preceding taxable year Column B	USAmountNNType	TaxableIncome1stPrecedYear / Period2	Can contain up to 15 digits
630	15c	Taxable income first preceding taxable year Column C	USAmountNNType	TaxableIncome1stPrecedYear / Period3	Can contain up to 15 digits
640	15c	Taxable income first preceding taxable year Column D	USAmountNNType	TaxableIncome1stPrecedYear / Period4	Can contain up to 15 digits
650	16	Taxable income for each period of current taxable year Column A	USAmountNNType	TaxableIncome2ndPrecedYearII / Period1	Can contain up to 15 digits
660	16	Taxable income for each period of current taxable year Column B	USAmountNNType	TaxableIncome2ndPrecedYearII / Period2	Can contain up to 15 digits
670	16	Taxable income for each period of current taxable year Column C	USAmountNNType	TaxableIncome2ndPrecedYearII / Period3	Can contain up to 15 digits
680	16	Taxable income for each period of current taxable year Column D	USAmountNNType	TaxableIncome2ndPrecedYearII / Period4	Can contain up to 15 digits
690	17a	Taxable income third preceding taxable year Column A	USAmountNNType	TaxableIncome3rdPrecedYearII / Period1	Can contain up to 15 digits
700	17a	Taxable income third preceding taxable year Column B	USAmountNNType	TaxableIncome3rdPrecedYearII / Period2	Can contain up to 15 digits
710	17a	Taxable income third preceding taxable year Column C	USAmountNNType	TaxableIncome3rdPrecedYearII / Period3	Can contain up to 15 digits
720	17a	Taxable income third preceding taxable year Column D	USAmountNNType	TaxableIncome3rdPrecedYearII / Period4	Can contain up to 15 digits
730	17b	Taxable income second preceding taxable year Column A	USAmountNNType	TaxableIncome2ndPrecedYearII / Period1	Can contain up to 15 digits
740	17b	Taxable income second preceding taxable year Column B	USAmountNNType	TaxableIncome2ndPrecedYearII / Period2	Can contain up to 15 digits
750	17b	Taxable income second preceding taxable year Column C	USAmountNNType	TaxableIncome2ndPrecedYearII / Period3	Can contain up to 15 digits
760	17b	Taxable income second preceding taxable year Column D	USAmountNNType	TaxableIncome2ndPrecedYearII / Period4	Can contain up to 15 digits
770	17c	Taxable income first preceding taxable year Column A	USAmountNNType	IncomeRatio1stPrecedYear / Period1	Can contain up to 15 digits
780	17c	Taxable income first preceding taxable year Column B	USAmountNNType	IncomeRatio1stPrecedYear / Period2	Can contain up to 15 digits
790	17c	Taxable income first preceding taxable year Column C	USAmountNNType	IncomeRatio1stPrecedYear / Period3	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
800	17c	Taxable income first preceding taxable year Column D	USAmountNNType	IncomeRatio1stPrecedYear / Period4	Can contain up to 15 digits
810	18	Divide Line 15a by Line 17a Column A	RatioType	IncomeRatio3rdPrecedYear / Period1	6 total digits, 5 fractional digits
820	18	Divide Line 15a by Line 17a Column B	RatioType	IncomeRatio3rdPrecedYear / Period2	6 total digits, 5 fractional digits
830	18	Divide Line 15a by Line 17a Column C	RatioType	IncomeRatio3rdPrecedYear / Period3	6 total digits, 5 fractional digits
840	18	Divide Line 15a by Line 17a Column D	RatioType	IncomeRatio3rdPrecedYear / Period4	6 total digits, 5 fractional digits
850	19	Divide Line 15b by Line 17b Column A	RatioType	IncomeRatio2ndPrecedYear / Period1	6 total digits, 5 fractional digits
860	19	Divide Line 15b by Line 17b Column B	RatioType	IncomeRatio2ndPrecedYear / Period2	6 total digits, 5 fractional digits
870	19	Divide Line 15b by Line 17b Column C	RatioType	IncomeRatio2ndPrecedYear / Period3	6 total digits, 5 fractional digits
880	19	Divide Line 15b by Line 17b Column D	RatioType	IncomeRatio2ndPrecedYear / Period4	6 total digits, 5 fractional digits
890	20	Divide Line 15c by Line 17c Column A	RatioType	IncomeRatio1stdPrecedYear / Period1	6 total digits, 5 fractional digits
900	20	Divide Line 15c by Line 17c Column B	RatioType	IncomeRatio1stdPrecedYear / Perio2	6 total digits, 5 fractional digits
910	20	Divide Line 15c by Line 17c Column C	RatioType	IncomeRatio1stdPrecedYear / Period3	6 total digits, 5 fractional digits
920	20	Divide Line 15c by Line 17c Column D	RatioType	IncomeRatio1stdPrecedYear / Period4	6 total digits, 5 fractional digits
930	21	Add Lines 18 through 20 Column A	LargeRatioType	SumIncomeRatios / Period1	22 total digits, 12 fractional digits
940	21	Add Lines 18 through 20 Column B	LargeRatioType	SumIncomeRatios / Period2	22 total digits, 12 fractional digits
950	21	Add Lines 18 through 20 Column C	LargeRatioType	SumIncomeRatios / Period3	22 total digits, 12 fractional digits
960	21	Add Lines 18 through 20 Column D	LargeRatioType	SumIncomeRatios / Period4	22 total digits, 12 fractional digits
970	22	Divide Line 21 by 3 Column A	RatioType	BasePrdPcntI / Period1	6 total digits, 5 fractional digits
980	22	Divide Line 21 by 3 Column B	RatioType	BasePrdPcntI / Period2	6 total digits, 5 fractional digits
990	22	Divide Line 21 by 3 Column C	RatioType	BasePrdPcntI / Period3	6 total digits, 5 fractional digits
1000	22	Divide Line 21 by 3 Column D	RatioType	BasePrdPcntI / Period4	6 total digits, 5 fractional digits
1010	23	Divide Line 16 by Line 22 Column A	USAmountType	TaxableIncomeDivBasePrdPcnt / Period1	Can contain up to 15 digits
1020	23	Divide Line 16 by Line 22 Column B	USAmountType	TaxableIncomeDivBasePrdPcnt / Period2	Can contain up to 15 digits
1030	23	Divide Line 16 by Line 22 Column C	USAmountType	TaxableIncomeDivBasePrdPcnt / Period3	Can contain up to 15 digits
1040	23	Divide Line 16 by Line 22 Column D	USAmountType	TaxableIncomeDivBasePrdPcnt / Period4	Can contain up to 15 digits
1050	24	Multiply Line 23 by tax rate Column A	USAmountType	TaxIncDivByBaseTimesTaxRate / Period1	Can contain up to 15 digits
1060	24	Multiply Line 23 by tax rate Column B	USAmountType	TaxIncDivByBaseTimesTaxRate / Period2	Can contain up to 15 digits
1070	24	Multiply Line 23 by tax rate Column C	USAmountType	TaxIncDivByBaseTimesTaxRate / Period3	Can contain up to 15 digits
1080	24	Multiply Line 23 by tax rate Column D	USAmountType	TaxIncDivByBaseTimesTaxRate / Period4	Can contain up to 15 digits
1090	25	Divide Line 17a Col a by 17a Col D Column A	RatioType	ThirdPrecDivColD / PrdBeforeP2	6 total digits, 5 fractional digits
1100	25	Divide Line 17a Col a by 17a Col D Column B	RatioType	ThirdPrecDivColD / PrdBeforeP3	6 total digits, 5 fractional digits
1110	25	Divide Line 17a Col a by 17a Col D Column C	RatioType	ThirdPrecDivColD / PrdBeforeP4	6 total digits, 5 fractional digits
1120	26	Divide Line 17b Col a by 17b Col D Column A	RatioType	SecondPrecDivColD / PrdBeforeP2	6 total digits, 5 fractional digits
1130	26	Divide Line 17b Col a by 17b Col D Column B	RatioType	SecondPrecDivColD / PrdBeforeP3	6 total digits, 5 fractional digits
1140	26	Divide Line 17b Col a by 17b Col D Column C	RatioType	SecondPrecDivColD / PrdBeforeP4	6 total digits, 5 fractional digits
1150	27	Divide Line 17c Col a by 17c Col D Column A	RatioType	FirstPrecDivColD / PrdBeforeP2	6 total digits, 5 fractional digits
1160	27	Divide Line 17c Col a by 17c Col D Column B	RatioType	FirstPrecDivColD / PrdBeforeP3	6 total digits, 5 fractional digits
1170	27	Divide Line 17c Col a by 17c Col D Column C	RatioType	FirstPrecDivColD / PrdBeforeP4	6 total digits, 5 fractional digits
1180	28	Add Lines 25 through 27 Column A	LargeRatioType	SumPrecDivColD / PrdBeforeP2	22 total digits, 12 fractional digits
1190	28	Add Lines 25 through 27 Column B	LargeRatioType	SumPrecDivColD / PrdBeforeP3	22 total digits, 12 fractional digits
1200	28	Add Lines 25 through 27 Column C	LargeRatioType	SumPrecDivColD / PrdBeforeP4	22 total digits, 12 fractional digits
1210	29	Divide Line 28 by 3 Column A	RatioType	BasePrdPcntII / PrdBeforeP2	6 total digits, 5 fractional digits
1220	29	Divide Line 28 by 3 Column B	RatioType	BasePrdPcntII / PrdBeforeP3	6 total digits, 5 fractional digits
1230	29	Divide Line 28 by 3 Column C	RatioType	BasePrdPcntII / PrdBeforeP4	6 total digits, 5 fractional digits
1240	30	Multiply Line 24 by Line 29 Column A	USAmountType	BasePeriodPercentXTaxRate / Period1	Can contain up to 15 digits
1250	30	Multiply Line 24 by Line 29 Column B	USAmountType	BasePeriodPercentXTaxRate / Period2	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
1260	30	Multiply Line 24 by Line 29 Column C	USAmountType	BasePeriodPercentXTaxRate / Period3	Can contain up to 15 digits
1270	30	Multiply Line 24 by Line 29 Column D	USAmountType	BasePeriodPercentXTaxRate / Period4	Can contain up to 15 digits
1280	31	Same type of credits as CIT-UT Column A	USAmountType	CITUTCredit / Period1	Can contain up to 15 digits
1290	31	Same type of credits as CIT-UT Column B	USAmountType	CITUTCredit / Period2	Can contain up to 15 digits
1300	31	Same type of credits as CIT-UT Column C	USAmountType	CITUTCredit / Period3	Can contain up to 15 digits
1310	31	Same type of credits as CIT-UT Column D	USAmountType	CITUTCredit / Period4	Can contain up to 15 digits
1320	32	Total tax credits Column A	USAmountType	TotAfterTaxCredits / Period2	Can contain up to 15 digits
1330	32	Total tax credits Column B	USAmountType	TotAfterTaxCredits / Period3	Can contain up to 15 digits
1340	32	Total tax credits Column C	USAmountNNType	TotAfterTaxCredits / Period4	Can contain up to 15 non-negative digit
1350	32	Total tax credits Column D	USAmountNNType	TotAfterTaxCredits / Period5	Can contain up to 15 non-negative digits
1360	33	Multiply Line 32 by 80% Column A	USAmountNNType	TotAfterTaxCredits80Pcnt / Period1	Can contain up to 15 non-negative digits
1370	33	Multiply Line 32 by 80% Column B	USAmountNNType	TotAfterTaxCredits80Pcnt / Period2	Can contain up to 15 non-negative digits
1380	33	Multiply Line 32 by 80% Column C	USAmountNNType	TotAfterTaxCredits80Pcnt / Period3	Can contain up to 15 non-negative digits
1390	33	Multiply Line 32 by 80% Column D	USAmountNNType	TotAfterTaxCredits80Pcnt / Period4	Can contain up to 15 non-negative digits
1400	34	Add all previous columns of Line 41 Column B	USAmountNNType	AllPrecColumns / PrdBeforeP2	Can contain up to 15 non-negative digits
1410	34	Add all previous columns of Line 41 Column C	USAmountNNType	AllPrecColumns / PrdBeforeP3	Can contain up to 15 non-negative digits
1420	34	Add all previous columns of Line 41 Column D	USAmountNNType	AllPrecColumns / PrdBeforeP4	Can contain up to 15 non-negative digits
1430	35	Subtract Line 34 from Line 33 Column A	USAmountNNType	SubtractAllPrevColSum / Period1	Can contain up to 15 non-negative digits
1440	35	Subtract Line 34 from Line 33 Column B	USAmountNNType	SubtractAllPrevColSum / Period2	Can contain up to 15 non-negative digits
1450	35	Subtract Line 34 from Line 33 Column C	USAmountNNType	SubtractAllPrevColSum / Period3	Can contain up to 15 non-negative digits
1460	35	Subtract Line 34 from Line 33 Column D	USAmountNNType	SubtractAllPrevColSum / Period4	Can contain up to 15 non-negative digits
Part III – Computation of Required Installments					
1470	36	Lesser of Line 14 or Line 35 Column A	USAmountNNType	CompReqIntallA / Period1	Can contain up to 15 non-negative digits
1480	36	Lesser of Line 14 or Line 35 Column B	USAmountNNType	CompReqIntallA / Period2	Can contain up to 15 non-negative digits
1490	36	Lesser of Line 14 or Line 35 Column C	USAmountNNType	CompReqIntallA / Period3	Can contain up to 15 non-negative digits
1500	36	Lesser of Line 14 or Line 35 Column D	USAmountNNType	CompReqIntallA / Period4	Can contain up to 15 non-negative digits
1510	37	Divide Line 4c CIT-UT by 4 Column A	USAmountNNType	CompReqInstallB / Period1	Can contain up to 15 non-negative digits
1520	37	Divide Line 4c CIT-UT by 4 Column B	USAmountNNType	CompReqInstallB / Period2	Can contain up to 15 non-negative digits
1530	37	Divide Line 4c CIT-UT by 4 Column C	USAmountNNType	CompReqInstallB / Period3	Can contain up to 15 non-negative digits
1540	37	Divide Line 4c CIT-UT by 4 Column D	USAmountNNType	CompReqInstallB / Period4	Can contain up to 15 non-negative digits
1550	38	Line 40 of preceding column or worksheet Column B	USAmountNNType	CompReqInstallC / PrdBeforeP2	Can contain up to 15 non-negative digits
1560	38	Line 40 of preceding column or worksheet Column C	USAmountNNType	CompReqInstallC / PrdBeforeP3	Can contain up to 15 non-negative digits
1570	38	Line 40 of preceding column or worksheet Column D	USAmountNNType	CompReqInstallC / PrdBeforeP4	Can contain up to 15 non-negative digits
1580	39	Add Line 37 and Line 38 Column A	USAmountNNType	CompReqInstallD / Period1	Can contain up to 15 non-negative digits
1590	39	Add Line 37 and Line 38 Column B	USAmountNNType	CompReqInstallD / Period2	Can contain up to 15 non-negative digits
1600	39	Add Line 37 and Line 38 Column C	USAmountNNType	CompReqInstallD / Period3	Can contain up to 15 non-negative digits
1610	39	Add Line 37 and Line 38 Column D	USAmountNNType	CompReqInstallD / Period4	Can contain up to 15 non-negative digits
1620	40	If Line 39 is more than Line 36, subtract Line 36 from 39 Column A	USAmountNNType	CompReqInstallE / Period1	Can contain up to 15 non-negative digits
1630	40	If Line 39 is more than Line 36, subtract Line 36 from 39 Column B	USAmountNNType	CompReqInstallE / Period2	Can contain up to 15 non-negative digits
1640	40	If Line 39 is more than Line 36, subtract Line 36 from 39 Column C	USAmountNNType	CompReqInstallE / Period3	Can contain up to 15 non-negative digits
1650	40	If Line 39 is more than Line 36, subtract Line 36 from 39 Column D	USAmountNNType	CompReqInstallE / Period4	Can contain up to 15 non-negative digits
1660	41	Calculated installments Column A	USAmountNNType	CalculatedInstallments / Period1	Can contain up to 15 non-negative digits
1670	41	Calculated installments Column B	USAmountNNType	CalculatedInstallments / Period2	Can contain up to 15 non-negative digits
1680	41	Calculated installments Column C	USAmountNNType	CalculatedInstallments / Period3	Can contain up to 15 non-negative digits
1690	41	Calculated installments Column D	USAmountNNType	CalculatedInstallments / Period4	Can contain up to 15 non-negative digits

Alternative Energy Production Credit (AEPC)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
Part I – Qualifications					
130	1	Made at least $5000 investment	BooleanType	MadeLargeInvestment	Either TRUE or FALSE required
140	2	Have taxes due caused by 1 of the following	BooleanType	TaxesDueByOneOfFollowing	Either TRUE or FALSE required
150	2	Manufacturing plants produced alt energy	BooleanType	ManufacturingInMT	Either TRUE or FALSE required
160	2	New or expanded business facility	BooleanType	NewBusiness	Either TRUE or FALSE required
170	2	Alt energy equip claimed was made	BooleanType	AlternativeEnergyEquipMade	Either TRUE or FALSE required
Part II – Credit Calculation					
180		Provide location of alt energy assets	String50Type	AltEnergyAssetLocation	Maximum length is 50 characters
190	3	Eligible alternative energy equip. investment	USAmountType	AltEnergyEquipAmt	Can contain up to 15 digits
200	4	Amount of grants received	USAmountNNType	GrantsReceived	Can contain up to 15 non negative digits
210	5	Subtract Line 3 from Line 4	USAmountType	EquipAmtMinusGrantsReceived	Can contain up to 15 digits
220	6	Multiply Line 5 by 35% (.35)	USAmountType	PercentAmountAbove	Can contain up to 15 digits
230	7	Remaining credit carry forward amounts	USAmountType	RemainingAlternativeCredit	Can contain up to 15 digits
240	8	Total Alternative Energy Production Credit	USAmountType	TotalAlternativeCredit	Can contain up to 15 digits
Part III – Credit Calculation					
250		Business name of Partnership or S-Corp	String50Type	BusinessName	Maximum length is 50 characters
260		FEIN	EINType	FederalEmplyerNumber	Maximum length of 9 digits
270	9	Your portion of Alt energy prod credit	USAmountNNType	MTPortionOfCredit	Can contain up to 15 non-negative digits
280	10	Remaining credit Carryforward from prev yrs	USAmountType	CreditCarriedForward	Can contain up to 15 digits
290	11	Total Alternative Energy Production Credit	USAmountType	TotalCreditBeforeLimitation	Can contain up to 15 digits
Part IV					
300	12	Net income from alt energy equipment	USAmountType	NetIncomeAlternativeEnergy	Can contain up to 15 digits
310	13	Montana taxable income	USAmountType	MTTaxableIncome	Can contain up to 15 digits
320	14	Divide Line 12 by Line 13	RatioType	NetIncomeDivideTaxableIncome	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
330	15	Total tax as shown on return	USAmountType	TotalTaxOnReturn	Can contain up to 15 digits
340	16	Maximum alt energy production credit	USAmountType	MaxAlternativeEnergyCredit	Can contain up to 15 digits
350	17	Alternative Energy Production Credit	USAmountType	AlternativeEnergyProdCredit	Can contain up to 15 digits
Income Allocation Schedule					
360	18a	Business property Total Factors	USAmountType	PropAllocSchedule / TotalFactors	Can contain up to 15 digits
370	18b	Business property Montana Factors	USAmountType	PropAllocSchedule / MTFactors	Can contain up to 15 digits
380	18c	Business property Factor	RatioType	PropAllocSchedule / Factor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
390	19a	Business payroll Total Factors	USAmountType	PayrollAllocSchedule / TotalFactors	Can contain up to 15 digits
400	19b	Business payroll Montana Factors	USAmountType	PayrollAllocSchedule / MTFactors	Can contain up to 15 digits
410	19c	Business payroll Factor	RatioType	PayrollAllocSchedule / Factor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
420	20a	Business sales Total Factors	USAmountType	SalesAllocSchedule / TotalFactors	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
430	20b	Business sales Montana Factors	USAmountType	SalesAllocSchedule / MTFactors	Can contain up to 15 digits
440	20c	Business sales Factor	RatioType	SalesAllocSchedule / Factor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
450	21	Sum of Line 18, 19 and 20	LargeRatioType	FactorSum	22 total digits, 12 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
460	22	Divide Line 23 by Line 22	RatioType	FactorAvg	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
470	23	Net Income from business	USAmountType	NetIncome	Can contain up to 15 digits
480	24	Net income attributed to AEP equipment	USAmountType	AllocEnergyProdIncome	Can contain up to 15 digits

Alternative Fuel Credit (AFCR)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Nine digit FEIN
150		Portion of Alternative fuel credit	USAmountNNType	PortionCredit	Can contain up to 15 non-negative digits
160		Year of vehicle converted	YearType	VehicleYear	Four digit year
170		Make of vehicle converted	StringType	VehicleMake	Maximum length is 35 characters
180		Date conversion was completed	DateType	DateConversion	Format YYYY-MM-DD
190		Alternative fuel type	StringType	AltFuelType	Maximum length is 25 characters
200		Gross vehicle weight	IntergerPosType	GrossVehicleWeight	Must be a positive number
210	1	Equipment & labor cost of conversion	USAmountType	ConversionCost	Can contain up to 15 digits
220	2	Cost of conversion multiplied by .5	USAmountType	HalfOfTheConversionCost	Can contain up to 15 digits
230	3	Credit amount based on vehicle weight	USAmountNNType	VehicleWeightCredit	Can contain up to 15 non negative digits
240	4	Allowable alternative fuel credit for this vehicle	USAmountType	AllowableAltFuelCredit	Can contain up to 15 digits
250	5	Total of all Form AFCR's – Total Credit	USAmountType	TotalAltFuelCredit	Can contain up to 15 digits

Biodiesel Blending and Storage Credit (BBSC)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Nine digit FEIN
150		Portion of the biodiesel blending and storage credit	USAmountNNType	PortionCredit	Can contain up to 15 non-negative digits
Part I – Biodiesel Blending and Storage Credit					
160		Date began blending biodiesel for sale	DateType	BioBlendingDate	Format YYYY-MM-DD
170	1	Blend with petroleum diesel for sale during year	BooleanType	EquipBlendPetrolDiesel	Either TRUE or FALSE required
180	2	Is equipment was to blend primarily in Montana	BooleanType	BioFromFeedStock	Either TRUE or FALSE required
190	3	Is biodiesel made from Montana feedstock	BooleanType	DistEquipCost	Either TRUE or FALSE required
Part II – Credit Computation					

Ref #	Line #	Description	Type	ElementName	Rule
200	1	Cost of storage & blending equip (distributor)	USAmountType	DistEquipCost	Can contain up to 15 digits
210	2	Multiply distributor costs (Line 1) by .15	USAmountType	DistributorCredit	Can contain up to 15 digits Maximum value is 52500
220	3	Cost of storage & blending equip (outlet)	USAmountType	OutletEquipCost	Can contain up to 15 digits
230	4	Multiply outlet costs (Line 3) by .15	USAmountType	OwnFuelOutlet	Can contain up to 15 digits Maximum value is 7500
240	5	Total credit carried forward from previous years	USAmountType	CarryForwardCredit	Can contain up to 15 digits
250	6	Biodiesel Blending and Storage Credit	USAmountType	BioBlendCredit	Can contain up to 15 digits

College Contribution Credit (CC)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Filer / Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Filer / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Filer / FEIN	Nine digit FEIN
130		Pass-through credit entity name	String50Type	PassThroughCredit / CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	PassThroughCredit / FEIN	Nine digit FEIN
150		Your share of College Contribution Credit	USAmountNNType	PassThroughCredit / PortionCredit	Can contain up to 15 non-negative digits
160		List of Colleges or Universities (Unbound)	StringType	CollegeOrUniversityName	Maximum length is 500 characters
170	1	Total amount of contribution	USAmountType	SumOfAllContributions	Can contain up to 15 digits
180	2	College Contribution Credit	USAmountType	CCCredit	Can contain up to 15 digits Maximum value is 500

Dependent Care Assistance Credits (DCAC)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Filer / Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Filer / ID / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Filer / ID / FEIN	Nine digit FEIN
Part I – Partners in a Partnership or Shareholders of an S Corporation					
130		Pass-through credit entity name	String50Type	PassThroughCredit / CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	PassThroughCredit / FEIN	Nine digit FEIN
150		Portion of Dependent Care Credit	USAmountType	PassThroughCredit / PortionCredit	Can contain up to 15 digits
Part II – Dependent Care Assistance Credit					
160	Line 1	Amount of assistance furnished to employees	USAmountType	TotDepCareAssistance	Can contain up to 15 digits
170	Line 2	Total number of employees	IntergerPosType	TotalNoEmployees	Must be a positive number
180	Line 3	Assistance divided by employees	USAmountType	AssistanceByEmployeeCount	Can contain up to 15 digits Maximum value is 6300
190	Line 4	Multiply Line 3 by.25	USAmountType	PrevAmountTimesPercent	Can contain up to 15 digits Maximum value is 1575
200	Line 5	Dependent Care Assistance Credit	USAmountType	DependentCareAstCredit	Can contain up to 15 digits
Part III – Dependent Care Information and Referral Services Credit					
210	Line 1	Amount paid providing info & referral services	USAmountType	TotalAmtReferralService	Can contain up to 15 digits
220	Line 2	Dependent care referral credit	USAmountType	DependentCareRefCredit	Can contain up to 15 digits
Part IV – Combined Credits					
230		Combined dependent care assistance credit	USAmountType	CombinedDCAC	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName		Rule

Montana Form FPC
(DELETED FOR TY2015)

Film Production Credit

Ref #	Line #	Description	Type	ElementName		Rule
100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	ID/SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	ID/FEIN	Optional	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	PercentOwnership	Optional	6 total digits, 5 fractional digits
160		Film certificate number	StringType	FilmCertificateNumber	Optional	Maximum length is 15 characters

Employment Production Credit

170	Line 1	Employment production credit	USAmountType	EmployProductionCredit	Optional	Can contain up to 15 digits
180		Election choice – Carryover Credit	BooleanType	RefundableCarryoverCredit	Optional	Either TRUE or FALSE required
190		Election choice – Refundable Credit	BooleanType	RefundableCredit	Optional	Either TRUE or FALSE required

Qualified Expenditures Credit

200	Line 2	Qualified expenditures credit	USAmountType	QualifiedExpenditureCredit	Optional	Can contain up to 15 digits
210	Line 2	Qualified Certification Name	StringType	QualifiedCertificationName	Optional	Maximum length is 16 characters
220	Line 2	Date of Certification Statement	DateType	CertificationDate	Optional	Format YYYY-MM-DD
230	Line 2	Name of title of corporate officer	String50Type	CertificationNameTitle	Optional	Maximum length is 50 characters

Total Film Production Credit

| 240 | Line 3 | Total film production credit | USAmountType | FilmProductionCredit | Optional | Can contain up to 15 digits |

Montana Form FPC, Schedule I
(DELETED FOR TY2015)

Employment Production Credit

Ref #	Line #	Description	Type	ElementName		Rule
100		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
110		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
120	Line 1	Total amount paid to Montana residents	USAmountType	AggregateAmountCompensation	Optional	Can contain up to 15 digits

Montana Residents who are participating cast members (Unbounded)

130	Line 2a	Name of cast member	String20Type	Name	Optional	Maximum length is 20 characters
140	Line 2b	SSN of cast member	SSNType	SSN	Optional	Nine digit SSN
150	Line 2c	Declaration of Residency on file	BooleanType	IsMTResident	Optional	Either TRUE or FALSE required
160	Line 2d	Total amount paid to cast member	USAmountType	CompensationPaid	Optional	Can contain up to 15 digits
170	Line 2e	Enter first $50,000 of compensation	USAmountType	IndividualProductionCredit	Optional	Can contain up to 15 digits. Maximum value is 50000
180	Line 18	Total of all cast members credit	USAmountType	TotalIndProductionCredit	Optional	Can contain up to 15 digits
190	Line 19	Employment production credit	USAmountType	EmploymentProductionCredit	Optional	Can contain up to 15 digits

Montana Form FPC, Schedule II
(DELETED FOR TY2015)

Qualified Expenditures Credit

Ref #	Line #	Description	Type	ElementName		Rule
100		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
110		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
120	Line 1	Total expenditures at end of principal photo	USAmountType	AmtPreviouslyReported	Optional	Can contain up to 15 digits
Qualified expenditures detail information (Unbounded)						
130	Line 2a	Name of Business or Individual	String50Type	BusinessOrIndividualName	Optional	Maximum length is 50 characters
140	Line 2b	Description of qualified expenditure	ShortDescriptionType	ExpenditureDescription	Optional	Maximum length is 20 characters
150	Line 2c	Date of qualified expenditures	DateType	ExpenditureDate	Optional	Format YYYY-MM-DD
160	Line 2d	Total amount of qualified expenditure	USAmountType	ExpenditureAmount	Optional	Can contain up to 15 digits
170	Line 22	Total of all qualified expenditures	USAmountType	TotExpenditures	Optional	Can contain up to 15 digits
180	Line 23	Qualified expenditures credit	USAmountType	QualifiedExpenditureCredit	Optional	Can contain up to 15 digits

Geothermal System Credit (ENRG-A)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	StringType	NameAsAppearsMTTaxRtn	
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
Geothermal Installation Detail Information (Unbounded)					
130	1	Physical address where system was installed	StringType	GeoSysHomeInstallPhysicalAddr	Maximum length of 100 characters
140	2	Date installation was completed	DateType	GeoSysInstallDate	Format YYYY-MM-DD
150	3	Brand and model number of system	String50Type	GeoSysBrandNameAndModeNumb	Maximum length of 50 characters
160	4	Cost of the geothermal system	USAmountType	GeoSysInstallCost	Can contain up to 15 digits
170	5	Amount of any grants received for installation	USAmountType	GeoSysInstallGrants	Can contain up to 15 digits
180	6	Cost of system less grants received	USAmountType	GeoSysInstallCostMinusGrants	Can contain up to 15 digits
190	7	Smaller of Line 6 or $1,500	USAmountType	Max1500ForGeoSysInstallCredit	Can contain up to 15 digits. Maximum value allowed is 1500
200	8	Current year geothermal system credit	USAmountType	SumGeoSysInstallCredits	Can contain up to 15 digits
210	9	Amount of credit originally allowed	USAmountType	OrigAllowedGeoSysCredit	Can contain up to 15 digits. Maximum value allowed is 1500
220	10	Amount of credit previously claimed	USAmountType	GeoSysCreditAmt	Can contain up to 15 digits
230	11	Unused geothermal system credit	USAmountType	UnusedGeoSysCredit	Can contain up to 15 digits

Health Insurance for Uninsured Montanans Credit (Form HI)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Filer / Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Filer / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Filer / FEIN	Nine digit FEIN
Part I – Pass-through entity information					
130		Pass-through credit entity name	String50Type	PassThroughCredit / CorpName	Maximum length of 50 characters
140		Pass-through credit entity FEIN	EINType	PassThroughCredit / FEIN	Nine digit FEIN
150		Share of health insurance for uninsured MT	USAmountNNType	PassThroughCredit / PortionCredit	Can contain up to 15 non-negative digits

Part II – Qualifications

Ref #	Line #	Description	Type	ElementName	Rule
160	1	Been in business for at least 12 months	BooleanType	InBusinessFor12Months	Either TRUE or FALSE required
170	2	Employ between 2 to 20 at least 20 hrs a week	BooleanType	EmployLT20Employees	Either TRUE or FALSE required
180	3	Pay at least 50% of insurance premium	BooleanType	Pay50PercentInsPremiums	Either TRUE or FALSE required
190	4	36 months or less since first claimed credit	BooleanType	Been36MonthsClaimedCredit	Either TRUE or FALSE required

Part III – Credit Computations (Limited to 10 employees)

Ref #	Line #	Description	Type	ElementName	Rule
200		Employee	StringType	CreditCompDetail / EmployeeName	Maximum length is 35 characters
210	a	Employee's monthly premium	USAmountType	CreditCompDetail / MonthlyPremiumAmt	Can contain up to 15 digits
220	b	Percent of premium paid by employer	RatioType	CreditCompDetail / PercentPremiumPaid	6 total digits, 5 fractional digits Round up to 4 decimal places
230	d	Multiply column B by column C	USAmountType	CreditCompDetail / CreditPerPremium	Can contain up to 15 digits
240	e	Number of months each employee is insured	IntergerType	CreditCompDetail / NumMontsInsured	Enter as a positive value
250	f	Multiply column A by column E	USAmountType	CreditCompDetail / MulPremiumByMonthsInsured	Can contain up to 15 digits
260	g	Multiply column D by column E	USAmountType	CreditCompDetail / MulCrdPerPremiumByMonthsIns	Can contain up to 15 digits
270		Total column F	USAmountType	TotalPremiumPerMonthsIns	Can contain up to 15 digits
280		Total Column G	USAmountType	TotalCrdPerMonthsIns	Can contain up to 15 digits
290	1	Multiply column F by .50	USAmountType	HalfOfSumTotAnnualPremiums	Can contain up to 15 digits
300	2	Total of column G	USAmountType	SumTotAnnualCredits	Can contain up to 15 digits
310	3	Health ins for uninsured Montanans credit	USAmountType	HICredit	Can contain up to 15 digits

Infrastructure User Fee Credit (Form IUFC)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	IDType / FEIN	Nine digit FEIN

Part I – Credit Computation – Individuals and Pass-Through Entities Only

Ref #	Line #	Description	Type	ElementName	Rule
200	1	Current year's infrastructure user fee credit	USAmountNNType	CurrYrIUFC	Can contain up to 15 non-negative numbers
210	2	Pass-through portion	USAmountNNType	PartOrSharePortion	Can contain up to 15 non-negative digits
220	2	Business Name or Pass-Through Entity	String50Type	PassThruBusinessName	Maximum length is 64 characters
230	2	Pass-through credit entity FEIN	EINType	FEIN	Nine digit FEIN
240	3	Individuals: credit carryforward/carryback	USAmountNNType	IndCrryFwdBack	Can contain up to 15 non-negative digits
250	4	Total available infrastructure user fee credit	USAmountNNType	TotalAvailIUFC	Can contain up to 15 non-negative digits

Part II – Credit Computation – C Corporations Only

Ref #	Line #	Description	Type	ElementName	Rule
300	1	Entity Name	String64Type	EntityName	Maximum length is 64 characters
310	2	Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
320	3	Current year infrastructure user fee credit	USAmountNNType	CurrYearIUFC	Can contain up to 15 non-negative digits
330	4	Credit carryforward/carryback	USAmountNNType	CorpCredCrryFwdBack	Can contain up to 15 non-negative digits
340	5	Total available infrastructure user fee credit	USAmountNNType	CorpTotAvailIUFC	Can contain up to 15 non-negative digits
350	6	Montana tax liability	USAmountNNType	CoorpMTTaxLiab	Can contain up to 15 non-negative digits
360	7	Allowable separate entity credit	USAmountNNType	CorpAllowSepEntityCred	Can contain up to 15 non-negative digits
370	8	Allowable infrastructure user fee credit	USAmountNNType	AllowableIUFC	Can contain up to 15 non-negative digits

Mineral and Coal Exploration Incentive Credit (Form MINECRED)

Ref #	Line #	Description	Type	ElementName	Rule
100		Name of mining operation	String50Type	Name	Maximum length is 50 characters

Ref #	Line #	Description	Type	ElementName	Rule
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
Part I – Partners in a Partnership or Shareholders of an S Corporation					
130		Business Name of Partnership or S Corp	String50Type	CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Nine digit FEIN
150		Portion of the mineral and coal credit	USAmountNNType	PortionCredit	Can contain up to 15 non-negative digits
Part II – Mineral and Coal Exploration Incentive Credit Calculation					
200	1	Name of mining operation	String50Type	CertExpenditures	Maximum length is 50 characters
210	2	Certified expenditures	USAmountNNType	IncentiveCredit	Can contain up to 15 non-negative digits
220	3	Current year incentive credit	USAmountNNType	CarryFwdCred	Can contain up to 15 non-negative digits
230	4	Prior year carryforward credit	USAmountNNType	MineOpName	Can contain up to 15 nion-negative digits
240	5	Total current and prior year	USAmountNNType	TotalCredCalc	Can contain up to 15 non-negative digits
Part III – $20 Million Credit Limitation – Sole Proprietorships and C Corporations Only					
300	1	Credit previously taken	USAmountNNType	PrevCredit	Can contain up to 15 non-negative digits
310	2	Subtract line 1 from $20,000,000	USAmountNNType	SubtractPrevCred	Can contain up to 15 non-negative digits
320	3	Amount from Part II, Line 4	USAmountNNType	TotalCarryFwdCred	Can contain up to 15 non-negative digits
330	4	Subtract line 3 from line 2	USAmountNNType	PrevCredMinusCryFwdCred	Can contain up to 15 non-negative digits
340	5	Amount from Part II, line 3	USAmountNNType	CurrentIncentCredit	Can contain up to 15 non-negative digits
350	6	Max amount of credit earned in future years	USAmountNNType	MaxCredit	Can contain up to 15 non-negative digits
360	7	Lesser of line 4 or line 5	USAmountNNType	LesserCreditAmt	Can contain up to 15 nun-negative digits
370	8	Total lines 3 and 7	USAmountNNType	TotCarryFwdAndLesserCred	Can contain up to 15 non-negative digits
Part IV – Calculation of Allowable Credit					
410	1	Portion of credit	USAmountNNType	PortionOfCredit	Can contain up to 15 non-negative digits
420	2	Montana tax liability	USAmountNNType	MTTaxLiability	Can contain up to 15 non-negative digits
430	3	Multiply by 50%	USAmountNNType	MultiplyMTTaxLiability	Can contain up to 15 non-negative digits
440	4	Allowable credit	USAmountNNType	AllowableIncentiveCredit	Can contain up to 15 non-negative digits
Part V – Carryover Calculation for Entities with More Than One Distinct Mining Operation					
500	2	Total Part III	USAmountNNType	TotalPartIII	Can contain up to 15 non-negative digits
510	3	Part IV Credit	USAmountNNType	PartIVCredit	Can contain up to 15 non-negative digits
520	4	Divide Part III by Part IV	LargeRatioType	DivPartIIByPartIV	22 total digits, 12 fractional digits Round up to 4decimal places
530	5	Total lines 3 and 7	USAmountNNType	IncentCredAllowed	Can contain up to 15 non-negative digits
540	6	Current year allowable credit	USAmountNNType	CurrYearAllowCred	Can contain up to 15 non-negative digits
550	7	Amount from Part III, Line 7	USAmountNNType	**LesserCurrYearAndQual**	Can contain up to 15 non-negative digits
560	8	Difference between line 6 and line 7	USAmountNNType	SubCredAllowAndCurrYearAllow	Can contain up to 15 dun-negative digits
570	9	Amount from Part II, line 4	USAmountNNType	PriorYearCarryFwd	Can contain up to 15 non-negative digits
580	10	Amount to carry forward to subsequent years USAmountNNType		CarryFwdSubseqYrs	Can contain up to 15 non-negative digits
Part VI – Mineral and Coal Exploration Incentive Credit Calculation					
600	1	Name of mining operation	StringType	PartnerSCorpMineOpName	Maximum length is 60 characters
610	2	Certified expenitures	USAmountNNType	MineCertExpend	Can contain up to 15 non-negative digits
620	3	50% of line 2	USAmountNNType	MultiplyMineCertCred	Can contain up to 15 non-negative digits
630	4	Previously claimed credit	USAmountNNType	CredPrevClaimed	Can contain up to 15 non-negative digits
640	5	Total lines 3 and 4	USAmountNNType	MultAndPrev	Can contain up to 15 non-negative digits
650	6	Maximum credit	USAmountNNType	MaxCredit	$20,000,000.00
660	7	Allowable current year incentive credit	USAmountNNType	AllowedIncentCredThisYr	Can contain up to 15 non-negative digits

Oilseed Crushing & Biodiesel/Biolubricant Production Facilities Credit (Form OSC)
(DELETED FOR TY2015)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type		Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType		Nine digit SSN
120		Taxpayer ID – FEIN	EINType		Nine digit FEIN
Part I – Partners in a Partnership or Shareholder in a S-Corporation					
130		Pass-through credit entity name	String50Type		Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType		Nine digit FEIN
150		Portion of OSC	USAmountNNType		Can contain up to 15 non-negative digits
Part II – Oilseed Crushing Facility Credit					
160		Date crushing oilseed began	DateType		Format YYYY-MM-DD
170	1	Is equipment located in Montana	BooleanType		Either TRUE or FALSE required
180	2	Manufacture products from oilseed during year	BooleanType		Either TRUE or FALSE required
Property Purchased that Qualifies for Credit (Limited to 3 properties)					
190	3	Date Purchased	DateType		Format YYYY-MM-DD
200	3	Description of Property	StringType		Maximum length is 60 characters
210	3	Cost of Property	USAmountType		Can contain up to 15 digits
220	4	Total of Lines 3a through 3c	USAmountType		Can contain up to 15 digits
230	5	Oilseed crushing facility credit	USAmountType		Can contain up to 15 digits / Maximum value is 500000
Part III – Biodiesel/Biolubricant Production facility Credit					
240		Date started biodiesel/biolubricant production	DateType		Format YYYY-MM-DD
250	6	Cost of constructing facility in Montana	USAmountType		Can contain up to 15 digits
260	7	Cost of equipment to operate in Montana	USAmountType		Can contain up to 15 digits
270	8	Total costs	USAmountType		Can contain up to 15 digits
280	9	Biodiesel/Biolubricant Prod Facilities Credit	USAmountType		Can contain up to 15 digits
Part IV - Combined Oilseed Crushing and biodiesel/Biolubricant Facilities Credit					
290	10	Amount of credit being carried forward	USAmountType		Can contain up to 15 digits
300	11	Combined credit	USAmountType		Can contain up to 15 digits

Qualified Endowment Credit (Form QEC)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	ID / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	ID / FEIN	Nine digit FEIN
Part I – Gift Information					
130	Line 1	Was receipt of contribution included	BooleanType	ReceiptIncluded	Either TRUE or FALSE required
140	Line 1	If no, please explain	String50Type	IfNoWhy	Maximum length is 50 characters
150	Line 2	Date of qualified contribution	DateType	DateContributionMade	Format YYYY-MM-DD
160	Line 3	Tax exempt Montana organization	BooleanType	TaxExemptOrganization	Either TRUE or FALSE required
170	Line 3	Trustee of the trust administering planned gift	BooleanType	TrusteeOfTrust	Either TRUE or FALSE required
180	Line 3	Montana bank or trust holding qualified endowment	BooleanType	BankOrTrustCompany	Either TRUE or FALSE required
190	Line 3	Organization name 1	BusinessNameLine1Type	BusinessNameLine1Txt	Maximum length of 75 characters
200	Line 3	Organization name 2	BusinessNameLine2Type	BusinessNameLine2Txt	Maximum length of 75 characters
210	Line 3	Organization Address line 1	StreetAddressType	AddressLIne1Txt	Maximum length is 35 characters

Ref #	Line #	Description	Type	ElementName	Rule
220	Line 3	Organization Address line 2	StreetAddressType	AddressLine2Txt	Maximum length is 35 characters
230	Line 3	Organization City	CityType	CityNm	Maximum length is 22 characters
240	Line 3	Organization State	StateType	StateAbbreviationCd	Enumerations list, Max length is 2 characters
250	Line 3	Organization Zip Code	ZIPCodeType	ZIPCd	Numeric
260	Line 4	Charitable remainder unitrust	BooleanType	CharitableRemainUnitrust	Either TRUE or FALSE required
270	Line 4	Charitable remainder annuity trust	BooleanType	CharitableRemainAnnTrust	Either TRUE or FALSE required
280	Line 4	Pooled income fund trust	BooleanType	PooledIncFundTrust	Either TRUE or FALSE required
290	Line 4	Charitable lead unitrust	BooleanType	CharitableLeadUnitrust	Either TRUE or FALSE required
300	Line 4	Charitable lead annuity trust	BooleanType	CharitableLeadAnnTrust	Either TRUE or FALSE required
310	Line 4	Charitable life estate agreement	BooleanType	CharitableLifeEstAgreement	Either TRUE or FALSE required
320	Line 4	Paid-up life insurance policy	BooleanType	PaidUpLifeInsPolicy	Either TRUE or FALSE required
330	Line 4	Charitable gift annuity	BooleanType	CharitableGiftAnn	Either TRUE or FALSE required
340	Line 4	Deferred charitable gift annuity	BooleanType	DeferredCharitableGiftAnn	Either TRUE or FALSE required
Part II – Credit Calculation					
350	Line 5	Business Name	String50Type	PassThruEntityName	Maximum length is 50 characters
360	Line 5	FEIN	EINType	PassThruEntityEIN	Nine digit FEIN
370	Line 5	Portion of planned gift	USAmountType	PresentValueAggregateAmount / PlannedGiftA	Can contain up to 15 digits
380	Line 5	Portion of outright gift	USAmountType	PresentValueAggregateAmount / OutrightGiftB	Can contain up to 15 digits
390	Line 6	Percentage of credit you can receive planned gift	RatioType	PercentageOfCreditContribution / PlannedGiftA	6 total digits, 5 fractional digits Enumeration list
400	Line 6	Percentage of credit you can receive outright gift	RatioType	PercentageOfCreditContribution / OutrightGiftB	6 total digits, 5 fractional digits Enumeration list
410	Line 7	Qualified endowment credit amount planned gift	USAmountType	QualifiedEndowmentCredit / PlannedGiftA	Can contain up to 15 digits
420	Line 7	Qualified endowment credit amount outright gift	USAmountType	QualifiedEndowmentCredit / OutrightGiftB	Can contain up to 15 digits

Recycle Credit/Deduction (Form RCYL)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String50Type	Name	Maximum length is 50 characters
110		Taxpayer ID – SSN	SSNType	IDType / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	IDType / FEIN	Nine digit FEIN
130		Pass-through credit entity name	String50Type	PassThroughCredit / CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	PassThroughCredit / FEIN	Nine digit FEIN
150		Pass-through credit entity portion	USAmountNNType	PassThroughCredit / PortionCredit	Can contain up to 15 non-negative digits
Part I – Qualifications					
160	1	Was equipment purchased this year	BooleanType	PurchasedThisYear	Either TRUE or FALSE required
170	2	Was equipment located/operating in MT	BooleanType	InMTOnLastDayOfYear	Either TRUE or FALSE required
180	3	Is equipment used to produce energy	BooleanType	UsedProduceEnergy	Either TRUE or FALSE required
190	4 A	Is equipment used to collect reclaimed material	BooleanType	UsedForCollections	Either TRUE or FALSE required
200	4 B	Is equipment used to make finished products	BooleanType	UsedForManufacturing	Either TRUE or FALSE required
210	4 C	Is equipment used to treat soils	BooleanType	UsedToTreatSoils	Either TRUE or FALSE required
Part II – For equipment used in Montana					
220	1	Description and use of equipment	String255Type	EquipTypePurposeMTOnly	Maximum length is 255 characters
230	2	Equipments date of purpose	DateType	EquipDatePurchaseMTOnly	Format YYYY-MM-DD
240	3	Cost of equipment	USAmountType	EquipCostMTOnly	Can contain up to 15 digits Maximum value is 1000000
250	4	Computation of credit first $250,000	USAmountType	ComputationOfCreditMTOnly / First250	Can contain up to 15 digits

Ref #	Line #	Description	Type	ElementName	Rule
					Maximum value is 62500
260	4	Computation of credit next $250,000	USAmountType	ComputationOfCreditMTOnly / Next250	Can contain up to 15 digits
					Maximum value is 37500
270	4	Computation of credit next $500,000	USAmountType	ComputationOfCreditMTOnly / Next500	Can contain up to 15 digits
					Maximum value is 25000
280	4	Computation of credit Total Credit	USAmountType	MTTotalCredit	Can contain up to 15 digits
Part III – For qualified specialized mobile equipment used in and out of Montana					
290	1	Description and use of equipment	String255Type	EquipTypePurposeAllStates	Maximum length is 255 characters
300	2	Equipment date of purchase	DateType	EquipDateOfPurchaseAllStates	Format YYYY-MM-DD
310	3	Cost of equipment	USAmountType	EquipCostAllStates	Can contain up to 15 digits
					Maximum value is 1000000
320	4	Number of days used in Montana	IntergerType	NumDaysUsedInMT	Enter as a positive value
330	5	Total days used for the year	IntergerType	TotDaysUseDuringYear	Enter as a positive value
340	6	Divide Line 4by amount on Line 5	RatioType	PercentageUsedInMT	6 total digits, 5 fractional
					Round up to 4 decimal places
350	7	Computation of credit first $250,000	USAmountType	ComputationOfCredAllStates / First250	Can contain up to 15 digits
					Maximum value is 62500
360	7	Computation of credit next $250,000	USAmountType	ComputationOfCredAllStates / Next250	Can contain up to 15 digits
					Maximum value is 37500
370	7	Computation of credit next $500,000	USAmountType	ComputationOfCreditAllStates / Next500	Can contain up to 15 digits
					Maximum value is 25000
380	7	Computation of credit Total Credit	USAmountType	ComputationOfCreditAllStates / AllStatesTotalCredit	Can contain up to 15 digits
390	8	Total credit available	USAmountType	TotCreditAvailable	Can contain up to 15 digits
Part IV – Deduction for purchase of recycled material					
400	1	Type of recycled material purchased	String255Type	RcylMaterialPurchased	Maximum length is 255 characters
410	2	Cost of recycled material	USAmountType	CostRcylMaterial	Can contain up to 15 digits
420	3	Additional deduction – Multiply cost by .10	USAmountType	AdditionalDeduction	Can contain up to 15 digits

~~Temporary~~ Emergency Lodging Credit (Form ~~T~~ELC)

Ref #	Line #	Description	Type	ElementName	Rule
100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	ID / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	ID / FEIN	Nine digit FEIN
130		Public accommodation license number	String10Type	PublicAccommodationLicenseNbr	Maximum length is 10 characters
140		Pass-through credit entity name	String50Type	PassThroughInfo / CorpName	Maximum length is 50 characters
150		Pass-through credit entity FEIN	EINType	PassThroughInfo / FEIN	Nine digit FEIN
160		Pass-through credit entity portion	USAmountNNType	PassThroughInfo / PortionCredit	Can contain up to 15 non-negative digits
Table for each Individual Referred for Lodging in Montana (Unbounded)					
170	1 A	Name or organization referring individuals	StringType	NameCharOrganRefind	Maximum length is 35 characters
180	1 B	Dates of lodging	DateType	DateOfLodging	Format YYYY-MM-DD
190	1 C	Number of rooms provided	USAmountPosType	AllowableCreditPerNight	Can contain up to 15 positive digits
200	1 D	Number of nights of lodging	IntegerType	NumberNightsLoding	Maximum length is 5 characters
210	1 F	Multiply Columns C, D and E	USAmountPosType	CrPerNightTimesNights	Can contain up to 15 positive digits
220	11	Amount of credit	USAmountType	TotalLodgingCredit	Can contain up to 15 digits

TAX SERVICES PROVIDER EXPECTATIONS

The Montana Department of Revenue (Department) is pleased to work with any software company interested in providing authorized e-filing of Montana tax returns.   A company providing e-filing services is a "tax services provider" defined as one or more of the following:

Electronic Return Originator: An Electronic Return Originator facilitates the electronic submission of a tax return through IRS or Montana e-file after the taxpayer authorizes the electronic filing of the return.

Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

Software Developer: An authorized IRS or state e-file provider that develops software for the purposes of (a) formatting the electronic portions of returns according to IRS Publication 4164 or Montana specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or Montana.

Transmitter: An authorized IRS or Montana e-file provider that transmits the electronic portion of a return directly to the IRS or Montana. An entity that provides a "bump up" service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or Montana via a public switched telephone network.

A tax services provider may serve its customers in more than one of these roles.

The Department has expectations for tax services providers supporting the various Montana MeF returns. These expectations are listed below.

1) Adhere to all federal and Montana procedures, requirements, and specifications. These requirements are specified in IRS Publication 4164, Modernized e-File Guide for Software Developers and Transmitters.
2) Ensure confidential taxpayer information is secure.
3) Complete the vendor registration form for all the tax types that will be supported.
4) Provide complete and accurate tax returns for the taxpayers of Montana that are developed in accordance with statutory requirements and Department return preparation instructions.
5) Participate and successfully complete ATS testing with the Department before releasing your software.
6) Submit well-formed XML information to the Department during both ATS testing and production.
7) Provide and perform schema validation on all returns submitted to the Department during both ATS testing and production.
8) Be responsive to Department requests for correction of software issues during both ATS testing and production.
9) Provide timely software updates to the preparer community.
10) Only submit production returns after your software has successfully completed ATS testing and approval has been received from the Department.
11) Comply with all the business rules listed on the Vendor MeF Specifications and Schema webpage provided upon registration. A link to the webpage with the specific business rules can be obtained by contacting 1-406-444-4457 or emailing DORMeF@mt.gov.
12) Notify the Department if any issues arise that might delay the submission and processing of returns.
13) Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
14) Be available to correct any software errors which may occur after production begins and work with the Department to follow up on any processing issues that may arise during the filing season.
15) Re-release of corrected software should be done in a timely manner and proper notification should be made to all customers.
16) Ensure that no changes occur to your software between the time testing is successfully completed and approved to the time it is released.
17) Notify the Department E-Services Unit immediately when errors in your software will affect Montana taxpayers. You can reach the E-Services Unit at 1-406-444-4457 or by emailing DORMeF@mt.gov.
18) Authorize the Department to use your product information listed on the first page of this document on our approved software vendor page.

FAILURE TO MEET THESE REQUIREMENTS MAY RESULT IN YOUR ORGANIZATION BEING REMOVED AS AN APPROVED SOFTWARE VENDOR AND ALL ELECTRONIC OR PAPER RETURNS SUBMITTED USING YOUR PRODUCTS MAY BE REJECTED BY THE DEPARTMENT.